THE FOLLOWING COMPARISONS ARE PRESENTED AS A QUICK REFERENCE GUIDE. ALTHOUGH EVERY EFFORT HAS BEEN MADE TO ASSURE THE ACCURACY OF THE INFORMATION CONTAINED IN THE COMPARISONS. THE READER IS ADVISED TO REFER TO THE ACTUAL STATUTES INVOLVED FOR DETAILED APPLICATIONS.

REVISED JUNE 7, 1991
(INCLUDES INFORMATION FROM ALL 1991 PROVINCIAL BUDGETS)

MANITOBA DEPARTMENT OF FINANCE
TAXATION DIVISION

92-00067/

PROVINCIAL TAX COMPARISON

GENERAL REFERENCE

	PAGE(S)
AMUSEMENT TAX	36 - 37
CALCULATION OF AD VALOREM TAX RE GASOLINE AND MOTIVE FUEL TAXES	27 - 31
CORPORATION CAPITAL TAX	44 - 46
DIESEL (MOTIVE FUEL) TAX	24 - 26
FEDERAL TAX	32
GAS AND ELECTRICITY TAX	38 - 39
GASOLINE TAX	22 - 23
INCOME TAX	33 - 35
INSURANCE CORPORATION TAX	56 - 57
MINING TAXES	47 - 55
MOTIVE FUEL (DIESEL) TAX	24 - 26
MOTOR VEHICLE REGISTRATION	40 - 41
PARI-MUTUEL WAGERING	42 - 43
PAYROLL TAX	58 - 60
POPULATION	5 (ITEM 31)
SALES TAX	1 - 17
..EXHIBIT "A"	13 - 14
..EXHIBIT "B"	15
..EXHIBIT "C"	16
..EXHIBIT "D"	17
..DETAILED INDEX	(iii)
TOBACCO TAX	18 - 21

MARCH 7, 1991

MARCH 7, 1991

PROVINCIAL SALES TAX COMPARISON

REFERENCE

	PAGE NO.	ITEM NO.
ACCOMMODATION	1	(2)
AIRCRAFT AND REPAIRS THERETO	8	(48)
APPLIED COLOURED LABELS	1	(3)
AUDIT LIMITATION	1	(4)
BEER BY GLASS	1	(5)
BONDING	1	(6)
CABLEVISION	9	(50)
CHILDREN'S CLOTHING	2, 13 & 14	(7)
CHILDREN'S FOOTWEAR	2 & 15	(8)
COMMISSION	2	(9)
COMMISSION ON OWN CONSUMPTION	2	(10)
CONSTRUCTION EQUIPMENT	2	(11)
CONTAINERS - FISHERMEN	2	(12A)
- FARMERS	2	(12B)
CUT FLOWERS	2	(13)
DELINQUENT RETURNS	2	(14)
DRUGS	2	(15)
DRY CLEANING	2	(16)
ENERGY CONVERSATION ITEMS	2 & 16	(17)
EXCHANGE OF INFORMATION	3	(18)
FILING DATE	3	(19)
INDIANS	3	(20)
INTEREST RATE	3	(21)
LAUNDRY	3	(22)
LIQUOR OTHER THAN BEER	3	(23)
MINIMUM AMOUNT SUBJECT TO TAX	3	(24)
MOBILE HOMES (NEW)	4	(25)
PENALTY FOR LATE FILING	4	(27)
PETS	4	(28)
PLANTS, SHRUBS AND TREES	4	(29)
POLLUTION CONTROL EQUIPMENT	4	(30)
POPULATION	5	(31)
PRODUCTION MACHINERY	5	(32)
RAILWAY ROLLING STOCK AND REPAIRS	8	(47)
RATE	1	(1)
READY-TO-MOVE HOMES (NEW)	5	(33)
REFUND LIMITATION	5	(34)
REFUND RE PURCHASE IN PROVINCE AND PERMANENT REMOVAL OUTSIDE OF PROVINCE	5	(35)
REMOTE SATELLITE TELEVISION (RECEPTION AND TRANSMISSION)	9	(49)
RENTALS	6	(36)
REPAIR TO T.P.P.	6	(37)
RESTAURANT MEALS(EXCLUDING LIQUOR)	6	(38)
SALES TAX REVENUES	6	(39)
SCHOOL SUPPLIES	6 & 17	(40)
SEEDS AND BULBS	7	(41)
SETTLERS' EFFECTS	7	(42)
TELECOMMUNICATIONS	8	(43)
TELEPHONE (LOCAL)	8	(44)
TELEPHONE (LONG DISTANCE)	8	(45)
T.P.P. BROUGHT INTO PROVINCE FOR TEMPORARY USE	8	(46)

PROVINCIAL TAX COMPARISON - SALES TAX

JUNE 7, 1991

(NO SALES TAX IN ALBERTA BUT 5% TAX IMPOSED ON TEMPORARY ACCOMMODATION)

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN (49)	MANITOBA	ONTARIO	QUEBEC (50)	NEW BRUNSWICK	NOVA SCOTIA	P.E.I	NEW- FOUNDLAND (51)
(1) RATE	6% (9)	7%	7%	8% (11)	8% *	11%	10%	10%	12% **(45)
(2) ACCOMMODATION	TAXABLE 8% (43)	TAXABLE 7%	TAXABLE 7%	TAXABLE (5%)	EXEMPT	TAXABLE 11% (1)	TAXABLE 10%	TAXABLE 10%	TAXABLE (46) 12%
(3) APPLIED COLOURED LABELS	STATUS OF CONTAINER	STATUS OF CONTAINER	STATUS OF CONTAINER	EXEMPT	STATUS OF CONTAINER	STATUS OF CONTAINER	STATUS OF CONTAINER	STATUS OF CONTAINER	STATUS OF CONTAINER
(4) AUDIT LIMITATION									
(A) VENDORS	3 YEARS FOR TAX NOT COLLECTED ON SALES	2 YEARS PLUS THE CURRENT YEAR FOR	NO LIMIT	3 YEARS 4 YEARS FOR PURCHASES AFTER JAN. 1, 1991	4 YEARS	NO LIMIT	4 YRS	4 YRS (2)	3 YRS
(B) SELF-ASSESSED	6 YEARS FOR TAX COLLECTED AND NOT REMITTED AND FOR TAX DUE ON PURCHASES PURCHASES	BOTH. THE LIMIT MAY BE EXTENDED	NO LIMIT NOTE-POLICY IS TO ASSESS VENDORS FOR ONLY 2 YEARS FOR TAX NOT COLLECTED ON SALES	3 YEARS 4 YEARS FOR PURCHASES MADE AFTER JAN. 1, 1991	4 YEARS	NO LIMIT NOTE-ASSESS VENDORS FOR ONLY 2 YEARS FOR TAX NOT COLLECTED ON SALES	4 YRS	4 YRS (2)	3 YRS THE LIMIT MAY BE EXTENDED
(5) BEER BY GLASS	TAXABLE 10%	TAXABLE 7%	TAXABLE 7%	TAXABLE 10% (40)	TAXABLE 8% (48)	TAXABLE 11%	TAXABLE 10%	TAXABLE 10%	TAXABLE 12%
(6) BONDING CAN APPLY TO -	VENDORS - AT COMMISSIONERS DISCRETIION	NON-RESIDENT TRADERS; VENDORS IF ANY OFFICERS HAVE AN UN-ACCEPTABLE PRIOR SALES TAX HISTORY & EXTRA PROVINCIAL CONTRACTORS	VENDORS - AT MINISTER'S DISCRETION & EXTRA PROVINCIAL CONTRACTORS	REGULAR VENDORS & NON-RESIDENT CONTRAC-TORS	(1)NON-RESIDENT VENDOR (2)VENDOR GUILTY OF INFRACTION, OWING TAXES OR INSOLVENT	VENDORS & NON-RES-DENT CON-TRACTORS AT MINISTER'S DISCRETION	ANY PERSON AT COMMISSION-ER'S DIS-CRETION WITH APPROVAL OF MINISTER	VENDORS - & NON-RESIDENT CONTRACTORS	VENDORS & NON-RESIDENT CONTRACTORS
IN AMOUNTS OF -	V - 6 X MONTHLY TAX	V - NOT TO EXCEED 6 X MONTHLY TAX N.R.C. - 5% OF CONTRACT PRICE	V - NOT EXCEED 6 X MONTHLY TAX N.R.C. - 7% OF CONTRACT PRICE	V - NOT LESS THAN $100 NOR MORE THAN 6 X MONTH-LY TAX N.R.C. - 4% OF CONTRACT	(1)AT MINISTER'S DISCRETION (2)AT MINISTER'S DISCRETION W/MAX. OF 6 X MONTHLY TAX	V - NOT LESS THAN $100 NOR MORE THAN 6 X MONTHLY TAX N.R.C. - ANY AMOUNT	6 X ESTIMATED MONTHLY TAX (MAXIMUM)	V - NOT LESS THAN $100 NOR MORE THAN 6 X MONTHLY TAX N.R.C. - 5% OF CONTRACT	V - 6 X ESTIMATED MONTH-LY TAX NOT LESS THAN $100 N.R.C. - 6% OF CONTRACT

V - VENDORS N.R.C. - NON-RESIDENT CONTRACTORS

*TAX APPLIES TO INSURANCE PREMIUMS EXCEPT INDIVIDUAL LIFE, SICKNESS OR ACCIDENT. THE RATE OF TAX FOR AUTOMOBILE INSURANCE PREMIUMS IS 5% EXCEPT PREMIUMS PAID TO "REGIE DE L'ASSURANCE AUTOMOBILE DU QUEBEC" WHICH IS 9%

** NEWFOUNDLAND - TAX APPLIES TO INSURANCE PREMIUMS EXCEPT INDIVIDUAL LIFE, SICKNESS OR ACCIDENT. CERTAIN MARINE INSURANCE IS

PROVINCIAL TAX COMPARISON - SALES TAX

(NO SALES TAX IN ALBERTA BUT 5% TAX IMPOSED ON TEMPORARY ACCOMMODATION)

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(7) CHILDREN'S CLOTHING	----- SEE EXHIBIT "A" ----- PAGES 13 AND 14								
(8) CHILDREN'S FOOTWEAR	----- SEE EXHIBIT "B" ----- PAGE 15								
(9) COMMISSION	UP TO $10-TAX COLLECTED-COMMISSION IS TAX COLLECTED. $10.01-$333.33 TAX COLLECTED - COMMISSION IS $10 MORE THAN $333.33 TAX COLLECTED - COMMISSION IS 3% OF THE TAX COLLECTED TO A MAX. OF $90 PER REPORTING PERIOD	10% OF 1ST $250 - 1% OF BALANCE - MAX. $1,800 PER YEAR	5% TO MAXIMUM $1,000 TO MARCH 31/91 5% TO MAXIMUM $1,500 AFTER MARCH 31/91	4% - MAXIMUM $1,000 PER YEAR.	NIL	2% ON 1ST $250 - 1/2 OF 1% ON BALANCE - MAX. $500 PER FISCAL YEAR	1 - 1/2% MAX. $1,000 PER YEAR	3% - MAX. $500 PER FISCAL YEAR	NIL
(10) COMMISSION ON OWN CONSUMPTION	NOT ALLOWED	ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED
(11) CONSTRUCTION EQUIPMENT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE (25)	TAXABLE	TAXABLE	TAXABLE
(12) CONTAINERS									
(A) SOLD TO FISHERMEN	EXEMPT IF NON-RETURNABLE	TAXABLE	EXEMPT	EXEMPT IF NON-RETURNABLE	EXEMPT IF NON-RETURNABLE	EXEMPT *	EXEMPT IF NON-RETURNABLE	EXEMPT	EXEMPT IF NON-RETURNABLE*
(B) SOLD TO FARMERS	EXEMPT IF NON-RETURNABLE	EXEMPT IF NON-RETURNABLE	EXEMPT	EXEMPT	EXEMPT IF NON-RETURNABLE	EXEMPT *	EXEMPT IF NON-RETURNABLE	EXEMPT	EXEMPT IF NON-RETURNABLE*
(13) CUT FLOWERS	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
(14) DELINQUENT RETURNS - PHYSICAL FOLLOWUP BEFORE PROSECUTION	YES	YES	YES	YES	YES	YES	YES	YES	YES
(15) DRUGS - PRESCRIPTION -	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
PATENT MEDICINES	EXEMPT	EXEMPT	EXEMPT	TAXABLE	TAXABLE	TAXABLE **	TAXABLE ***	TAXABLE **	TAXABLE
PAIN KILLERS	EXEMPT	EXEMPT	EXEMPT	TAXABLE	TAXABLE	TAXABLE **	TAXABLE ***	TAXABLE **	TAXABLE
(16) DRY CLEANING	EXEMPT	EXEMPT	TAXABLE	EXEMPT	EXEMPT	TAXABLE	EXEMPT	TAXABLE	TAXABLE
(17) ENERGY CONSERVATION ITEMS	----- SEE EXHIBIT "C" ----- PAGE 16								

* WHEN PURCHASED FOR USE IN PROCESSING, SHIPMENT OR DELIVERY OF FARM OR FISH PRODUCTS.
** EXEMPT WHEN PURCHASED BY A FARMER FOR USE ON FARM ANIMALS.
*** IF NON-PRESCRIPTION

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(18) EXCHANGE OF INFORMATION WITH OTHER PROVINCES	ALL	ALL EXCEPT NOVA SCOTIA	ALL	ALL	ALL EXCEPT NOVA SCOTIA	ALL	ALL EXCEPT SASK. & QUEBEC	NO AGREEMENT WITH YUKON	ALL
(19) FILING DATE	15TH FOLLOWING MONTH	20TH FOLLOWING MONTH	20TH FOLLOWING MONTH	23RD FOLLOWING MONTH	15TH FOLLOWING MONTH	20TH FOLLOWING MONTH	20TH FOLLOWING MONTH	20TH FOLLOWING MONTH	20TH FOLLOWING MONTH
(20) INDIANS - (A) SALES ON RESERVE	EXEMPT	EXEMPT	EXEMPT (5)	EXEMPT	EXEMPT TO AN INDIAN AND INDIAN BANDS	EXEMPT (7) ON SALES UP TO $1,000.00	EXEMPT TO RESERVE INDIANS WITH BAND CARDS	EXEMPT	EXEMPT
(B) DELIVERY TO RESERVE	TAXABLE (EXEMPT IF FOB RESERVE)	EXEMPT	EXEMPT (5)	EXEMPT	EXEMPT TO AN INDIAN AND INDIAN BANDS	EXEMPT (7) ON SALES UP TO $1,000.00*	EXEMPT (AS ABOVE)	EXEMPT	EXEMPT
(C) SALES OFF RESERVE	TAXABLE	EXEMPT**	TAXABLE	TAXABLE (39)	TAXABLE (6)	EXEMPT (7) ON SALES UP TO $1,000.00*	TAXABLE	EXEMPT (7) (8)	TAXABLE
(21) INTEREST RATE	PRIME RATE PLUS 1 1/2% ADJUSTED QRTLY. ON JAN.1,APR.1 JULY 1, OCT. 1 OF EACH YEAR	PRIME RATE PLUS 3% (44)	1.2292% MONTHLY JAN 1/91	AVERAGE PRIME RATE(41)	15% PER ANNUM REVISED EACH THREE MONTHS	1.35% MONTHLY COMPOUNDED	18% PER ANNUM COMPOUNDED MONTHLY	1 1/2% PER MONTH	1 1/2% PER MONTH
(22) LAUNDRY	EXEMPT	EXEMPT	TAXABLE	EXEMPT	EXEMPT	TAXABLE	EXEMPT	TAXABLE	TAXABLE
(23) LIQUOR OTHER THAN BEER	10%	7%	7%	12% (40)	8% (48)	11%	10%	10%	12%
(24) MINIMUM AMOUNT SUBJECT TO TAX	15¢	26¢	26¢ OTHER THAN BEER	21¢ GENERALLY EXCEPT DRAFT BEER.	NIL	26¢ (GENER-ALLY) 81¢ ON CANDY & SIMILAR CONFECTIONS	26¢	26¢ (GENER-ALLY) CANDY 50¢	26¢

* A REFUND OF TAX PAID ON SALES OVER $1,000.00 MAY BE REQUESTED BY INDIAN TAXPAYER.

** TAXABLE ON LIQUOR, TOBACCO, TELECOMMUNICATION SERVICE, ELECTRICITY AND NATURAL GAS.

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(25)MOBILE HOMES (NEW) FOR DOMESTIC RESIDENCES	DEALER PAYS TAX ON 50% OF COST. APPLIANCES & FURNITURE ARE TAXABLE ON 100%	TAXED AT 3.5% ON SALE PRICE EXCLUDING APPLIANCES AND FURNITURE	REFUND OF 50% OF FULL TAX NOT INCLUDING APPLIANCES OR FURNITURE	TAX APPLIED TO 50% OF VALUE EXCLUDING FURNITURE AND APPLIANCES	TAX APPLIED TO 50% OF SALES PRICE EXCLUDING APPLIANCES.	FURNISHED TAXED AT 8.25% UNFURNISHED TAXED AT 5.5% USED-EXEMPT	TAX APPLIED TO 50% OF SALE PRICE. APPLIANCES & FURNITURE - TAX APPLIED TO 100% OF VALUE	TAX APPLIED TO TO 50% OF VALUE APPLIANCES & FURNITURE-TAX APPLIED TO 100% OF VALUE	TAX APPLIED TO 50% OF PURCHASE PRICE. APPLIANCES & FURNITURE-TAX APPLIED TO 100% OF VALUE
(26)MODULAR HOMES(NEW) FOR DOMESTIC RESIDENCES	DEALER PAYS TAX ON 55% OF COST. APPLIANCES & FURNITURE TAXABLE ON 100%	TAXED AT 3.5%	REFUND OF 45% OF FULL TAX NOT INCLUDING APPLIANCES OR FURNITURE	TAX APPLIED TO 55% OF MANUFACTURERS SELLING PRICE	TAXABLE (IF IN A SINGLE MODULE TAX APPLIED TO 50% OF SALES PRICE)	TAXED AT 5.5%	SAME AS MOBILE HOMES (NEW) (SEE ITEM 25)	TAX APPLIED TO 50% OF VALUE. APPLIANCES AND FURNITURE-TAX APPLIED TO 100% OF VALUE	TAX APPLIED TO 50% OF PURCH-ASE PRICE. APPLIANCES & FURNITURE - TAX APPLIED TO 100% OF VALUE
(27) PENALTY FOR LATE FILING -									
(A) MINIMUM	10% OF TAX COLLECTED	10%	$5.00 PLUS LOSS OF COMMISSION	10% PLUS LOSS OF COMMISSION	10% OF AMOUNT DUE	$10.00	COMMISSIONER CAN APPLY UP TO 5%	5% PLUS LOSS OF COMMISSION	$50.00 PLUS 1/2% INTEREST ON AMOUNTS OVER $100.00
(B) MAXIMUM	10% OF TAX COLLECTED	10% UP TO $500.00	5% OF TAX DUE PLUS LOSS OF COMMISSION	10% UP TO $1,000.00 PLUS LOSS OF COMMISSION	10% OF AMOUNT DUE	10% OF TAX COLLECTED		$250.00 PLUS OF COMMISSION	
(28) PETS	TAXABLE	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	TAXABLE
(29) PLANTS, SHRUBS AND TREES -				(A) AND (B) EXEMPT TO FARMERS					
(A) VEGETABLE OR EDIBLE FRUITS	EXEMPT	EXEMPT	EXEMPT	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT
(B) OTHERS	TAXABLE	EXEMPT	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
(30) POLLUTION CONTROL EQUIPMENT	TAXABLE	TAXABLE	TAXABLE	EXEMPT WHEN USED IN CONNECTION WITH MANU-FACTURING PROCESS (10)	EXEMPT WHEN POLLUTION ATT-RIBUTABLE TO PRODUCTION OF MOVABLE PROPERTY FOR SALE	TAXABLE	EXEMPT FOR MANUFACTURERS AND CERTAIN COMMERCIAL ACTIVITIES	REFUND TO MUNICIPALITIES & EXEMPT WHEN USED IN CONNECTION WITH MANUFACTURING	TAXABLE

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(31) POPULATION **	3,131,700	1,007,300	1,090,700	9,579,000	6,653,900	717,600	885,000	129,100	568,700
(32) PRODUCTION MACHINERY	TAXABLE	TAXABLE	TAXABLE (36)	EXEMPT (12)	EXEMPT (42)	EXEMPT	EXEMPT SEC. (10A) 12(1)(n)	EXEMPT	EXEMPT****
(33) READY-TO-MOVE HOMES	FULLY TAXABLE	TAXED AT 3.5%	REFUND OF 45% OF FULL TAX NOT INCLUDING APPLIANCES OR FURNITURE	FULLY TAXABLE	FULLY TAXABLE	TAXED AT 5.5%	TAXABLE ON 50% OF PURCHASE PRICE. FURNITURE AND FIXTURES AT 100% OF PURCHASE PRICE.	SAME AS NEW MOBILE AND MODULAR HOMES (SEE ITEM 25)	TAXED ON 50% OF PURCHASE PRICE. APPLIANCES AND FURNITURE TAXED ON 100% OF PURCH. PRICE
(34) REFUND LIMITATION-									
(A) NO. OF YEARS	6 YRS;6 MOS. IF TAX PAID UNDER MISTAKE OF LAW OTHER THAN BY AN INDIVIDUAL ON A PERSONAL PURCHASE	3 YEARS FROM DATE OF OVER PAYMENT. AN EXTENSION	2 YRS	4 YRS	4 YRS., 6 MOS. IF LEGAL ERROR	3 YRS	2 YRS	4 YRS	3 YRS
(B) NO LIMITATION	N/A	OF THE	N/A	N/A	N/A	N/A	N/A	N/A	
(C) EXTENSION OF LIMIT DISCRETIONARY (BY WHOM)	N/A	LIMIT MAY BE MADE BY SPECIAL O.I.C.	AT MINISTER'S DISCRETION	MINISTERS DISCRETION UP TO SIX MONTHS	N/A	NONE	N/A	N/A	
(35) REFUND RE PURCHASE IN PROVINCE AND PERMANENT REMOVAL OUTSIDE OF PROVINCE					A) NON-RESIDENT AND NOT DOING BUSINESS IN QUEBEC (38)				
(A) ALLOWED TO	NON-RESIDENTS*	INDIVIDUALS (13)	ANY PURCHASER	ANY PURCHASER	B) PERSON CARRYING ON AN UNDERTAKING (38)	ANY PURCHASER	ANY PURCHASER ON PROOF OF PAYMENT TO ANOTHER JURISDICTION		ANY PURCHASER INCLUDING VISITORS
(B) TIME LIMIT FOR REMOVAL	30 DAYS * ***	30 DAYS	30 DAYS	30 DAYS	A) (14) (37) B) (38)	30 DAYS	30 DAYS	30 DAYS	30 DAYS
(C) APPLIES TO -									
(1) AUTOS, TRUCKS	YES	YES	YES	YES	YES (14)	YES	YES	YES	YES
(2) TRAILERS	YES	YES	YES	YES	YES (14)	NO	YES	NO	NO) YES
(3) SNOWMOBILES	NO	YES	YES	YES	YES (14)	YES	YES	NO	NO) FOR
(4) OTHER GOODS	NO	NO	NO (15)	YES (IF TOTAL OVER $100)	YES-HAVING A VALUE OF AT LEAST $500 FOR PERSONS MENTIONED IN A (37)	NO	YES	NO	NO) VISITORS

* - ALSO APPLIES RE MOTOR VEHICLES WHEN PURCHASER GIVES UP B.C. RESIDENCE AND IS REQUIRED TO PAY TAX TO ANOTHER JURISDICTION.

** - MANITOBA STATISTICAL REVIEW - THIRD QUARTER 1990.
- ALBERTA POPULATION 2,413,500 - YUKON POPULATION 25,300 - N.W.T. - POPULATION 51,900

*** - BRITISH COLUMBIA - A POINT OF SALE EXEMPTION ALSO IS AVAILABLE TO NON-RESIDENTS PROVIDED VEHICLE IS NOT LICENSED IN BRITISH COLUMBIA.

PROVINCIAL TAX COMPARISON - SALES TAX
(NO SALES TAX IN ALBERTA BUT 5% TAX IMPOSED ON TEMPORARY ACCOMMODATION)

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(36) RENTALS									
(A) MOTOR VENICLES	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
(B) OTHER EQUIPMENT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
(C) WITH OPERATOR	EXEMPT	EXEMPT	EXEMPT UNLESS TAXABLE SERVICE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
(37) REPAIR TO T.P.P.	EXEMPT	EXEMPT	TAXABLE	TAXABLE	TAXABLE (17)	TAXABLE	TAXABLE	TAXABLE	TAXABLE**
(38) RESTAURANT MEALS (EXCLUDING LIQUOR)	EXEMPT	TAXABLE	7% IN EXCESS OF $6.00	8% IN EXCESS OF $4.00	8%	11% IN EXCESS OF $1.00	10% IN EXCESS OF $2.00	TAXABLE	TAXABLE
(39) SALES TAX REVENUES (LATEST PUBLISHED YEAR)	1989/90	1988/89	1988/89	1989/90	1989/90	1989/90	1988/89	1988/89	1986/87
	2,005,000,000	498,634,000	549,700,000	8,549,000,000	5,122,000,000	623,627,592	660,448,181	85,900,000	415,500,000
BUDGETED	1990/91	1990/91	1990/91	1990/91	1990/91	1990/91	1990/91	1988/89	1987/88
	2,216,000,000	530,300,000	646,000,000	8,960,000,000	5,198,000,000	666,700,000	702,000,000	86,000,000	462,000,000
(40) SCHOOL SUPPLIES	- - - - SEE EXHIBIT "D" - - - - PAGE 17								

*SASKATCHEWAN - INCLUDES REVENUES FROM THE LIQUOR CONSUMPTION TAX ACT.

**NEWFOUNDLAND - TAXABLE UNLESS TPP ITSELF IS EXEMPT. HOWEVER REPAIRS TO EXEMPT CRAFTS AND PRODUCTIVE CAPITAL EQUIPMENT ARE TAXABLE.

PROVINCIAL TAX COMPARISON - SALES TAX

(NO SALES TAX IN ALBERTA BUT 5% TAX IMPOSED ON TEMPORARY ACCOMMODATION)

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(41) SEEDS AND BULBS -									
(A) GRASS	EXEMPT	EXEMPT	EXEMPT FOR AGRICULTURAL USE	TAXABLE *	TAXABLE	EXEMPT	EXEMPT	TAXABLE *	TAXABLE
(B) VEGETABLE OR EDIBLE FRUITS	EXEMPT	EXEMPT	EXEMPT	TAXABLE *	TAXABLE	EXEMPT	EXEMPT	TAXABLE *	EXEMPT
(C) GRAIN	EXEMPT	EXEMPT	EXEMPT	TAXABLE *	TAXABLE	EXEMPT	EXEMPT	TAXABLE *	EXEMPT
(D) OTHER -									
(1) SEEDS	EXEMPT	EXEMPT	TAXABLE	TAXABLE *	TAXABLE	EXEMPT	EXEMPT	TAXABLE *	TAXABLE
(2) BULBS	TAXABLE	EXEMPT	TAXABLE	TAXABLE *	TAXABLE	EXEMPT	EXEMPT	TAXABLE *	TAXABLE
(42) SETTLERS' EFFECTS-									
(A) ALLOWED TO	"PERSONS"	"PERSONS"	"PERSONS"	1 INDIVIDUALS 2 QUALIFYING BUSINESSES RELOCATING TO ONTARIO	NO PROVISION CONCERNING SETTLERS EFFECTS AS SUCH. HOWEVER, GOODS BROUGHT INTO QUEBEC BY A PERSON WHO IS NOT A RESIDENT OR NOT CARRYING ON BUSINESS IN QUEBEC ARE NOT TAXABLE	INDIVIDUALS FOR PERSONAL USE	"PERSONS"	"PERSONS"	"PERSONS"
(B) APPLIES TO-									
(1) HOUSEHOLD EFFECTS	YES	YES	YES	YES		YES	YES	YES	YES
(2) AUTOMOBILES	YES	YES	YES	YES		YES	YES	YES	YES
(3) BUSINESS ASSETS	NO	NO	GENERALLY NO	GENERALLY YES		NO	NO	GENERALLY NO (21)	NO
(C) RESIDENCE OUTSIDE PROVINCE REQUIRED FOR	6 MONTHS	6 MONTHS	6 MONTHS	6 MONTHS		183 DAYS	6 MONTHS	6 MONTHS	6 MONTHS
(D) OWNERSHIP BEFORE COMING TO PROVINCE	30 DAYS	YES, BUT NO TIME LIMIT	30 DAYS	YES, BUT NO TIME LIMIT		31 DAYS	30 DAYS	30 DAYS	30 DAYS
(E) TIME LIMIT FOR BRINGING GOODS INTO PROVINCE	6 MONTHS	6 MONTHS	6 MONTHS	6 MONTHS		NONE	6 MONTHS	6 MONTHS	6 MONTHS
(43) TELECOMMUNICATIONS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE (4A & B)	TAXABLE	TAXABLE	TAXABLE (22)	TAXABLE

*EXEMPT TO FARMERS

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(44) TELEPHONE (LOCAL)	EXEMPT *	TAXABLE	TAXABLE (45)	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
(45) TELEPHONE (LONG DISTANCE)	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE (4A)	TAXABLE	TAXABLE	TAXABLE	TAXABLE
(46) T.P.P. BROUGHT INTO PROVINCE FOR TEMPORARY USE - (A) RATE	1/3 OF ITS VALUE FOR EVERY 12 MO. PERIOD IT IS IN THE PROV. FOR LONGER THAN 5 DAYS	1/36 PER MONTH	1/36 PER MONTH	1/36 PER MONTH	1/36 PER MONTH	1/36 PER MONTH	1/36 PER MONTH	1/36 PER MONTH	1/36 PER MONTH
(B) VALUE	GREATER OF THE DEPREC. VALUE OR 50% OF THE PURCHASE PRICE (35)	COST TO CURRENT OWNER	FAIR VALUE	COST TO CURRENT OWNER	PURCHASE PRICE TO CURRENT OWNER	COST TO CURRENT OWNER	FAIR MARKET VALUE	FAIR MARKET VALUE	COST TO CURRENT OWNER
(47) RAILWAY ROLLING STOCK AND REPAIRS THERETO	TAXABLE ON "CAR" OR "UNIT" DISTANCE RATIO	TAXABLE ON UNIT MILEAGE RATIO	TAXABLE ON UNIT MILEAGE RATIO	TAXABLE ON TOTAL MILEAGE RATIO (33)	TAXABLE ON GROSS TON MILEAGE RATIO	TAXABLE	TAXABLE	TAXABLE ON GROSS TON MILEAGE RATIO	TAXABLE ON GROSS TONNE MILEAGE RATIO
NOTE - RATIO TERMINOLOGY REFERS TO PROVINCIAL UNITS AS A PERCENTAGE OF TOTAL UNITS									
(48) AIRCRAFT AND REPAIRS THERETO:									
SCHEDULED INTERPROVINCIAL - COMMON CARRIERS	TAXABLE (31)	EXEMPT	TAXABLE (27)	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE	EXEMPT
INTERPROVINCIAL - COMPANY OWNED **	TAXABLE (31)	EXEMPT (32)	TAXABLE	TAXABLE (34)	TAXABLE (28)	TAXABLE	TAXABLE	TAXABLE	TAXABLE
SCHEDULED INTRAPROVINCIAL - COMMON CARRIERS	TAXABLE (31)	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE	TAXABLE	EXEMPT
INTRAPROVINCIAL COMPANY OWNED **	TAXABLE (31)	TAXABLE	TAXABLE	TAXABLE (34)	TAXABLE (28)	TAXABLE	TAXABLE	TAXABLE	TAXABLE
INDIVIDUALLY - OWNED ***	TAXABLE (31)	TAXABLE	TAXABLE	TAXABLE	TAXABLE (28)	TAXABLE	TAXABLE	TAXABLE	TAXABLE

* BRITISH COLUMBIA - LOCAL BUSINESS TELEPHONE SERVICE IS TAXABLE.
** COMPANY OWNED REFERS TO AIRCRAFT UTILIZED BY BUSINESSES (INCORPORATED OR NON INCORPORATED) TO TRANSPORT THEIR OWN EMPLOYEES OR GOODS, ETC.
*** INDIVIDUALLY OWNED REFERS TO AIRCRAFT OWNED BY INDIVIDUALS UTILIZED BOTH INTER AND INTRA PROVINCIALLY.
**** TAXABLE WHEN BASED IN NOVA SCOTIA.

PROVINCIAL TAX COMPARISON - SALES TAX

(NO SALES TAX IN ALBERTA BUT 5% TAX IMPOSED ON TEMPORARY ACCOMMODATION)

NO.	ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(49)	REMOTE SATELLITE TELEVISION RECEPTION AND TRANSMISSION									
	(A) OPERATOR'S EQUIPMENT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
	(B) SERVICE TO CUSTOMER	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE **	TAXABLE	EXEMPT	TAXABLE	TAXABLE
(50)	CABLEVISION	EXEMPT ***	TAXABLE	TAXABLE	TAXABLE	TAXABLE **	TAXABLE	TAXABLE*	TAXABLE	TAXABLE

*TAXABLE UNDER THE AMUSEMENT TAX ACT.

**TAXABLE UNDER THE TELECOMMUNICATIONS TAX ACT.

***BASIC CABLEVISION EXEMPT; PAY T.V. TAXABLE

(1) NEW BRUNSWICK - STAYS OF LONGER THAN 30 DAYS, STUDENT LODGING, PATIENT OR INMATE LODGING, TENTING OR TRAILER COURTS, CHILDREN'S CAMPS, BOARDING HOUSES, ROOMS WITHOUT BEDS USED FOR CONFERENCES ETC. ARE EXEMPT FROM TAX.
(2) PRINCE EDWARD ISLAND - EXCEPT IN CASE OF FRAUD - THEN NO LIMITATION.
(3) QUEBEC
(4) QUEBEC - (A) TELECOMMUNICATIONS TAX AND (B) BROADCAST ADVERTISING TAX.
(5) MANITOBA - THE EXEMPTION DOES NOT EXTEND TO LIQUOR, MOTOR VEHICLES, COMMERCIAL-USE ITEMS AND SERVICES.
(6) QUEBEC - TAX ON MOTOR VEHICLES REFUNDED ON REQUEST.
(7) NEW BRUNSWICK, PRINCE EDWARD ISLAND - EXEMPTION DOES NOT APPLY TO RESTAURANT MEALS, ACCOMMODATION, OR ALCOHOLIC BEVERAGES NOR TOBACCO IN NEW BRUNSWICK.
(8) PRINCE EDWARD ISLAND - VENDORS HAVE BEEN ADVISED THAT SALES MADE OFF THE RESERVE ARE TO BE DEEMED FOR CONSUMPTION ON THE RESERVE.
(9) BRITISH COLUMBIA - LIQUOR TAXED AT 10% HOTEL ROOMS TAXED AT 8%,PLUS 2% IN SOME MUNICIPAL AREAS (SEE FOOTNOTE 43).
(10) ONTARIO - POLLUTION ABATEMENT - SOME POLLUTION CONTROL EQUIPMENT IS EXEMPT UNDER THE EXEMPTION AFFORDED MACHINERY AND EQUIPMENT, IF THE POLLUTION IS ATTRIBUTABLE TO THE MANUFACTURING PROCESS.
(10A) NOVA SCOTIA - EXEMPTION NOT APPLICABLE TO PRODUCTION EQUIPMENT USED IN PRODUCTION OR PROCESSING OF NON-RENEWABLE RESOURCES WHICH ARE TAXED AT 4%.
(11) ONTARIO - TAX ON FUEL INEFFICIENT VEHICLES - RATES VARY FROM $200 FOR VEHICLES WITH HIGHWAY CONSUMPTION RATING OF 8.5 - 8.9 L/100 KM TO $7,000 FOR THOSE OVER 18 L/100 KM.
(12) ONTARIO - MACHINERY AND EQUIPMENT PURCHASED FOR THE USE OF MANUFACTURERS OR PRODUCERS IS EXEMPT AS PRESCRIBED BY THE MINISTER.
(13) SASKATCHEWAN - REFUND IS ONLY ALLOWED IF PROOF OF TAX PAID TO ANOTHER PROVINCE OR PROOF OF REGISTRATION IN ANOTHER PROVINCE IS PROVIDED.
(14) QUEBEC - A PERSON WHO IS NEITHER RESIDENT NOR DOING BUSINESS IN QUEBEC MUST PROVE TAX PAYMENT OR REGISTRATION IN HIS PROVINCE AND VEHICLE NOT HAVE BEEN REGISTERED IN HIS NAME IN QUEBEC FOR MORE THAN TEN DAYS BY VIRTUE OF A TEMPORARY REGISTRATION CERTIFICATE
(15) MANITOBA - EXEMPTION IS ALLOWED ON AIRCRAFT; ALSO FOR "OTHER GOODS" PURCHASED BY NON-RESIDENTS OF CANADA UNDER CERTAIN CIRCUMSTANCES (REG. 14).
(16) ALL PROVINCES - REFERS TO TAXABLE OR EXEMPT STATUS OF TOTAL CHARGE FOR SERVICE INCLUDING LABOR. IN THOSE PROVINCES WHICH ARE SHOWN EXEMPTING SERVICES, THE TANGIBLE PERSONAL PROPERTY, OF COURSE, WOULD BE TAXABLE. IN ADDITION, WHERE A SERVICE CREATES WHAT IS DEEMED TO BE NEW TANGIBLE PERSONAL PROPERTY, THE ENTIRE CHARGE IS TAXABLE.
(17) QUEBEC - LABOUR IS EXEMPTED IF SHOWN SEPARATELY.
(18)
(19)
(20) QUEBEC - RETAIL SALES TAX.
(21) PRINCE EDWARD ISLAND - EXCEPT WHERE A BUSINESS MOVES COMPLETELY INTO P.E.I. WITH NO ASSETS OR BRANCHES LEFT ELSEWHERE AT TIME OF MOVE.
(22) PRINCE EDWARD ISLAND - INCLUDES CABLE TELEVISION, TELEPHONE, TELEX AND TELEGRAPH SERVICES.
(23)
(24)
(25) NEW BRUNSWICK - TEMPORARY IMPORT OF CONSTRUCTION EQUIPMENT TAXED AT - COST X 1/36 X 11% = PAYABLE MONTHLY.
(26)
(27) MANITOBA - AIR CANADA SUPREME COURT DECISION EXEMPTS INTERPROVINCIAL CARRIERS LANDING IN MANITOBA WHILE ON A CONTINUOUS FLIGHT.
(28) QUEBEC - IF AIRCRAFT OPERATED UNDER A LICENCE ISSUED UNDER THE AERONAUTIC ACT, TRANSACTION EXEMPT. ALL REPAIRS TO AIRCRAFT EXEMPT SINCE JANUARY 1, 1980.
(29)
(30)
(31) BRITISH COLUMBIA - OVER A 5 YEAR PERIOD ON RATIO OF "B.C. TO TOTAL" HOURS.
(32) SASKATCHEWAN - EXEMPT IF BROUGHT INTO PROVINCE ON INTERMITTENT BASIS. IF BROUGHT INTO PROVINCE ON SPECIFIC WORK ASSIGNMENTS, TAX IS APPLIED AT 1/60 OF ORIGINAL COST (OR LEASE CHARGES WHERE APPLICABLE) PER MONTH.
(33) ONTARIO - INTRAPROVINCIAL ROLLING STOCK DOES NOT FORM PART OF POOL AND IS FULLY TAXABLE (I.E. GO TRANSIT, SUBWAY TRANSIT, ETC.)
(34) ONTARIO - SUCH AIRCRAFT WOULD BE EXEMPT IF REGISTERED AS COMMERCIAL AIRCRAFT (AERONAUTICS ACT, CANADA) AND LICENSED TO PROVIDE ANY OF THE COMMERCIAL AIR SERVICES ESTABLISHED UNDER SECTION 3 OF THE AIR CARRIER REGULATION.

(35) B.C. - PLUS 1/36 FORMULA ONLY FOR CERTAIN SECSMIC EQUIPMENT AND CERTAIN EQUIPMENT USED IN EXPLORATION FOR OIL OR NATURAL GAS. DEPRECIATION RATES: AIRCRAFT 25%/YR.; ROLLING STOCK 10%/YR.; VEHICLES (INCLUDING TRAILERS) 30%/YR.; VESSELS 15%/YR.; OTHER 20%/YR.

(36) MANITOBA - USED MACHINERY, EQUIPMENT OR APPARATUS PURCHASED AS AN INTEGRAL PART OF A MANUFACTURING PLANT IS EXEMPT. EFFECTIVE MAY 14, 1980.

(37) QUEBEC - THE LESSER OF TAX PAID IN QUEBEC OR SIMILAR TAX PAID LEVIED BY THE PROVINCE OF RESIDENCE ON THE SAME MOVEABLE PROPERTY. A NON-RESIDENT OF CANADA MAY OBTAIN REIMBURSEMENT OF THE FULL TAX PAID. REQUEST MUST BE MADE WITHIN 60 DAYS OF THE DATE OF PURCHASE.

(38) QUEBEC - PROPERTY SHIPPED OUTSIDE QUEBEC WITHOUT USE IN QUEBEC.

(39) ONTARIO - TAXABLE TO INDIANS OFF RESERVES.
- STATUS INDIANS ON RESERVES MAY PURCHASE AND TAKE POSSESSION OF MOST PERSONAL GOODS OFF A RESERVE EXEMPT FROM TAX BY USING THEIR FEDERAL IDENTIFICATION CARDS, PROVIDED THE GOODS ARE FOR USE ON THE RESERVE.

(40) ONTARIO - ANY ALCOHOLIC BEVERAGES SOLD IN A LICENSED ESTABLISHMENT ARE TAXABLE AT 10%. SALES BY RETAIL OUTLETS ARE TAXABLE AT 12%. IN ADDITION THERE EXISTS A LEVY OF 29¢/L ON SPIRITS AND WINE, 19¢/L ON COOLERS, AND 12.6¢/L ON BEER.

(41) ONTARIO - THE RATE OF INTEREST PAYABLE PER ANNUM SHALL BE THE AVERAGE PRIME RATE CHARGED BY THE FIVE MAJOR BANKS EFFECTIVE EACH JANUARY 15 AND JULY 15. THE RATE SHALL BE ADJUSTED EACH APRIL 1 AND OCTOBER 1.

(42) QUEBEC - EXEMPT WHEN USED DIRECTLY OR INDIRECTLY DURING THE TWELVE MONTHS AFTER IT IS PUT INTO OPERATION OR AS THE CASE MAY BE, DURING THE ENTIRE PERIOD WHICH IT IS USED IF SUCH PERIOD IS LESS THAN TWELVE MONTHS BY A PERSON OF A CATEGORY OTHER THAN THOSE DETERMINED BY THE MINISTER.

(43) BRITISH COLUMBIA - MUNICIPALITIES ARE PERMITTED TO COLLECT UPON THE PASSING OF THE NECESSARY BY-LAW AN ADDITIONAL TAX OF UP TO 2% ON ACCOMMODATION. THE MUNICIPALITIES OF VANCOUVER, VICTORIA, WHISTLER, OAK BAY AND SAANICH HAVE PASSED THE NECESSARY BY-LAWS AND CONSEQUENTLY ACCOMMODATION IN THESE CITIES IS TAXED AT 10%.

(44) SASKATCHEWAN - THE RATE OF INTEREST PAYABLE PER ANNUM SHALL BE THE PRIME LENDING RATE OF THE BANK HOLDING THE PROVINCE'S CONSOLIDATED FUND PLUS 3%. THE RATE SHALL BE ADJUSTED EACH JANAURY 1ST AND JULY 1ST. FOR THE PERIOD JANUARY 1 TO JUNE 30, 1991, THE RATE IS 16.25%.

(45) NEWFOUNDLAND - ADVERTISING IN EXCESS OF $19.99 IS TAXABLE AT THE RATE OF 4%.

(46) NEWFOUNDLAND - NO TAX IS APPLICABLE IF THERE IS A CONTINUOUS STAY IN EXCESS OF 30 DAYS.

(47) MANITOBA - TELEPHONE SERVICES PROVIDED TO TREATY INDIANS ON A RESERVE ARE EXEMPT FROM TAX.

(48) QUEBEC - A SPECIFIC RETAIL SALES TAX AND ALCOHOLIC BEVERAGE RETAILER DUTY IS APPLIED AT THE RATE OF 28 CENTS PER LITRE OF BEER AND 59 CENTS PER LITRE OF OTHER ALCOHOLIC BEVERAGES (INCLUDING CIDER AND BLUEBERRY BASED BEVERAGES).

FOOTNOTES

(49) SASKATCHEWAN WILL HARMONIZE WITH THE GST ON JANUARY 1, 1992.

(50) QUEBEC WILL HARMONIZE WITH THE GST ON JANUARY 1, 1992.

(51) NEWFOUNDLAND - HAS ANNOUNCED CHANGES TO THE RETAIL SALES TAX REGULATIONS WHEREBY THE TREATMENT OF BASIC GROCERIES PRESCRIPTION DRUGS AND MEDICAL DEVICES HAS BEEN HARMONIZED WITH THAT OF THE GOODS AND SERVICES TAX EFFECTIVE JANUARY 1, 1991.

PROVINCIAL TAX COMPARISON - SALES TAX

(NO SALES TAX IN ALBERTA BUT 5% TAX IMPOSED ON TEMPORARY ACCOMMODATION)

DETAILS RE CHILDREN'S CLOTHING EXEMPTION

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
CHILDREN'S CLOTHING GENERAL	EXEMPT TO THE FOLLOW-ING STATED SIZES AND IN ADDITION ANY CLOTHING PURCHASED FOR A PERSON CERTIFIED AS UNDER THE AGE OF 15	TAXABLE	EXEMPT TO THE FOLLOW-ING STATED SIZES AND IN ADDITION ANY CLOTHING PURCHASED FOR A PERSON UNDER THE AGE OF 15	EXEMPT TO THE FOLLOW-ING STATED SIZES	TAXABLE	ALL CLOTHING EXEMPT	ALL CLOTHING EXEMPT $100.00 OR LESS	ALL CLOTHING PRICED AT LESS THAN $100 IS EXEMPT	EXEMPT TO FOLLOWING SIZES, INCLUDING COMMERCIAL TRADE SIZES
(1)DRESSES, SUITS, COATS BLOUSES, SWEATERS UNDERSHIRTS, PYJAMAS, COMBINATIONS, SNOWSUITS OVERALLS AND ALL OTHER GARMENTS TO FIT THE UPPER HALF OR THE WHOLE BODY. TROUSERS, SLACKS, JEANS, SLIMS, UNDER-SHORTS, BRIEFS, OUTER SHORTS AND OTHER GARMENTS THAT FIT AT OR BELOW THE WAIST.	GIRLS' CANADA STANDARD SIZE 16 BOYS' CANADA STANDARD SIZE 18. BOYS' AND GIRLS' SWEATERS, SMALL, MED-IUM & LARGE	TAXABLE	GIRLS' COMMERCIAL AND STAND-ARD SIZE 14X. BOYS' COMMERCIAL SIZE 18 AND STANDARD SIZE 20. BOYS' AND GIRLS' SWEATERS, SMALL, MED-IUM & LARGE	GIRLS' "CANADA STANDARD SIZE" 16. BOYS' "CANADA STANDARD SIZE" 20. BOYS' AND GIRLS' CLOTHING SMALL, MEDIUM & LARGE					GIRLS' COMMERCIAL SIZE 14X AND STANDARD SIZE 16. BOYS' COMMERCIAL AND STAND-ARD SIZE 18 BOYS' AND GIRLS' CLOTHING SMALL, MED-IUM & LARGE
(2)BOYS' SHIRTS	14 1/2" NECK	TAXABLE	14 1/2" NECK	UP TO SIZE 37 CM NECK					COMMERCIAL SIZE 14 1/2" NECK. STANDARD SIZE 14" NECK
(3)CHILDREN'S HOSE	GIRLS' SIZE 9 1/2 AND BOYS' SIZE 10; ALSO, STRETCHY SOCKS DESIGNED FOR CHILDREN	TAXABLE	GIRLS' SIZE 10 AND BOYS' SIZE 10 1/2", ALSO, STRETCHY SOCKS DESIGNED FOR CHILDREN	CHILDREN'S HOSIERY OR STRETCHY SOCKS, HATS AND GLOVES IN STYLES DESIGNATED FOR CHILDREN					GIRLS' SIZE 10 AND BOYS' SIZE 10 1/2" ALSO, STRETCHY, SOCKS DESIGNED FOR CHILDREN

PROVINCIAL TAX COMPARISON - SALES TAX

(NO SALES TAX IN ALBERTA BUT 5% TAX IMPOSED ON TEMPORARY ACCOMMODATION)

DETAILS RE CHILDREN'S CLOTHING EXEMPTION

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
CHILDREN'S CLOTHING GENERAL	EXEMPT TO THE FOLLOW-ING STATED SIZES AND IN ADDITION ANY CLOTHING PURCHASED FOR A PERSON CERTIFIED AS UNDER THE AGE OF 15.	TAXABLE	EXEMPT TO THE FOLLOWING STATED SIZES AND IN ADDITION ANY CLOTHING PURCHASED FOR A PERSON UNDER THE AGE OF 15.	EXEMPT TO THE FOLLOWING STATED SIZES	TAXABLE	ALL CLOTHING EXEMPT	ALL CLOTHING EXEMPT $100.00 OR LESS	ALL CLOTHING PRICED AT LESS THAN $200 IS EXEMPT	EXEMPT TO THE FOLLOWING STATED SIZES.
(4) CHILDREN'S HATS	CHILDREN'S HATS IN SIZES AND STYLES DESIGNED TO BE WORN BY CHILDREN UNDER 12	TAXABLE	GIRLS' SIZE 22 AND BOYS' SIZE 7 1/8	STYLES DESIGNED FOR CHILDREN					GIRLS' SIZE 22 AND BOYS' SIZE 7-1/8
(5) CHILDREN'S GLOVES	GIRLS' AND BOYS' SIZE 7	TAXABLE	GIRLS' AND BOYS' SIZE 7	STYLES DESIGNED FOR CHILDREN					GIRLS' AND BOYS' SIZE 7

PROVINCIAL TAX COMPARISON - SALES TAX
(NO SALES TAX IN ALBERTA BUT 5% TAX IMPOSED ON TEMPORARY ACCOMMODATION)

DETAILS RE CHILDREN'S FOOTWEAR EXEMPTION

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
CHILDREN'S FOOTWEAR GENERAL	GIRLS' AND BOYS' SIZE 6 AND FOOT-WEAR PUR-CHASED FOR ANY PERSON CERTIFIED TO BE UNDER 15 YEARS	TAXABLE	GIRLS' AND BOYS' SIZE 6; ALSO FEMALE FOOT WEAR DESIGNATED IN SIZE "SMALL" AND FOOTWEAR PURCHASED FOR ANY PERSON CERTIFIED TO BE UNDER 15 YEARS OF AGE	ALL FOOTWEAR COSTING $30.00 OR LESS PER PAIR IS EXEMPT	TAXABLE	ALL FOOTWEAR EXEMPT	ALL FOOTWEAR EXEMPT $100.00 OR LESS	ALL FOOTWEAR PRICED AT LESS THAN $100.00 IS EXEMPT	EXEMPT - UP TO COMMERCIAL TRADE SIZE 6 AND DESIGNATED SMALL IN FEMALE FOOT-WEAR
(1) ICE SKATES	TAXABLE	TAXABLE	TAXABLE	EXEMPT IF $30.00 OR LESS PER PAIR	TAXABLE	EXEMPT	TAXABLE	EXEMPT	EXEMPT IN SIZES STATED ABOVE
(2) ROLLER SKATES	TAXABLE	TAXABLE	TAXABLE	EXEMPT IF $30.00 OR LESS PER PAIR	TAXABLE	EXEMPT *	TAXABLE	EXEMPT *	EXEMPT * IN SIZES STATED ABOVE

PROVINCIAL TAX COMPARISON - SALES TAX

(NO SALES TAX IN ALBERTA BUT 5% TAX IMPOSED ON TEMPORARY ACCOMMODATION)

DETAILS RE ENERGY CONSERVATION ITEMS

ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND(2)
DOOR DOCK SEALS	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
DOUBLE GLAZED DOORS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
DOUBLE GLAZED PATIO DOORS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
DOUBLE GLAZED WINDOWS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
HEAT EXCHANGERS	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
HEAT PUMPS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
HEAT RECOVERY UNITS OR DEVICES	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
SOLAR HEAT SYSTEMS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
STORM DOORS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
STORM WINDOWS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
THERMAL INSULATION MATERIALS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT
THERMOCYCLERS	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
TIME CONTROLLED THERMOSTATS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
TRIPLE GLAZED DOORS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
TRIPLE GLAZED WINDOWS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
WIND DEFLECTORS FOR TRUCKS	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
WINDMILLS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
WIND TURBINES	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
WOOD BURNING STOVES, FURNACES, HEATERS & BURNERS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	TAXABLE	COMMERCIAL WOOD-CHIP COMBUSTION SYSTEM IS SUBJECT TO REFUND TAXABLE	EXEMPT
COAL BURNING STOVES, FURNACES	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
WOOD SPLITTERS (MECHANICAL)	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE (1)	TAXABLE	TAXABLE	TAXABLE
PROPANE CONV. KITS FOR AUTOS	EXEMPT	TAXABLE	TAXABLE	PARTIAL REFUND AVAILABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE

(1) N.B. - EXEMPT IF PURCHASED BY A BONAFIDE WOOD PRODUCER.

(2) NEWFOUNDLAND - BUILDING MATERIALS USED FOR CONSTRUCTION/REPAIR OF DOMESTIC HOMES EXEMPT IN LABRADOR.

PROVINCIAL TAX COMPARISON - SALES TAX

(NO SALES TAX IN ALBERTA BUT 5% TAX IMPOSED ON TEMPORARY ACCOMMODATION)

DETAILS RE SCHOOL SUPPLIES EXEMPTION

ITEM	(1) BRITISH COLUMBIA	SASK-ATCHEWAN	(2) MANITOBA	ONTARIO	(1) QUEBEC	(1) NEW BRUNSWICK	(1) NOVA SCOTIA	(1) P.E.I.	NEW-FOUNDLAND
BALL POINTS (NON-REFILL TYPE)	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
BALL POINTS (REFILL TYPE)	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
COLOURING BOOKS	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE	TAXABLE	EXEMPT	TAXABLE	TAXABLE
CRAYONS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
DRAWING INSTRUMENTS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
DRAWING PAPER (IN BOOK FORM)	EXEMPT	TAXABLE	EXEMPT	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
ERASERS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
FOOLSCAP(PLAIN & LINED) (NOT IN BOOK FORM)	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
GRAPH PAPER (IN BOOK FORM)	EXEMPT	TAXABLE	EXEMPT	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
INK	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
LOOSELEAF REFILLS (PLAIN, LINED OR GRAPH)	EXEMPT	TAXABLE	EXEMPT	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
MUSIC MANUSCRIPT PAPER	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
PAINTS AND BRUSHES	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
PASTE	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
PENCILS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
PENS OTHER THAN FOUNTAIN	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
RING BINDERS	EXEMPT	TAXABLE	EXEMPT	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
RULERS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
SCHOOL BAGS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
SCOTCH TAPE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	TAXABLE	TAXABLE
SCRAPBOOKS	EXEMPT	TAXABLE	EXEMPT	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
SCRIBBLERS (PLAIN & LINED)	EXEMPT	TAXABLE	EXEMPT	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
WORK BOOKS	EXEMPT	TAXABLE	EXEMPT	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT (3)

(1) WHEN PURCHASED BY OR FOR STUDENTS; (2) WHEN PURCHASED BY ANYONE.

(3) WHEN PURCHASED BY STUDENTS/ORDERED USE WITH TEXTBOOKS DESIGNATED AS REQUIRED READING BY DEPARTMENT OF EDUCATION.

PROVINCIAL TAX COMPARISON - TOBACCO

NO. ITEM	N.W.T.	YUKON	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(1) CIGARETTES			(3)			(2)	(4)	(7)	(6)			(1)
PER CIGARETTE	8.8¢	3.2¢	8.0¢	7.0¢	6.68¢	8.0¢	6.5¢	5.76¢	9.38¢	6.8¢	9.0¢	6.78¢
PER PACK OF 20'S	$1.76	64¢	$1.60	$1.40	$1.336	$1.60	$1.30	$1.15	$1.876	$1.36	$1.80	$1.36
PER PACK OF 25'S	$2.20	80¢	$2.00	$1.75	$1.67	$2.00	$1.63	$1.44	$2.345	$1.70	$2.25	$1.70
PER 1000 CIGARETTES	$88.00	$32.00	$80.00	$70.00	$66.80	$80.00	$65.00	$57.60	$93.80	$68.00	$90.00	$67.80
(2) TOBACCO -	FINE CUT - 6.2¢ A GRAM OTHER-PIPE 6.2¢ A GRAM PREPORTIONED AS CIGARETTES	1.14¢ PER GRAM OR PART PREPORTIONED AS FINE CUT	6.1¢ PER GRAM PREPORTIONED AS FINE CUT	4¢ PER GRAM OR PART PREPORT-IONED AS CIGARETTES	4.4¢ PER GRAM PREPORT-IONED AS CIGARETTES	5.3¢ PER GRAM PREPORTIONED AS CIGARETTE	6.5¢ PER GRAM OR PART. PREPORT-IONED AS CIGARETTES	2.55¢ PER GRAM PRE-PORTIONED 7.32¢ PER GRAM	7.04¢ PER GRAM PRE-PORTIONED 7.97¢ PER GRAM	5.25¢ PER GRAM 6.0¢ A GRAM PRE-PORTIONED (TOBACCO STICKS)	5.2¢ EVERY GRAM OR PART PRE-PORTIONED AT 7.1¢ PER STICK	5¢ PER GRAM PRE-PORTIONED AS CIGARETTE
(3) COMMISSION -	3% ON 1ST $10,000 - 1% ON BALANCE OF TAX COLLECTED	NIL	3% ON 1ST $10,000 - 3/8 OF 1% ON BAL-ANCE OF COLLECTED MAXIMUM $5,000 PER ANNUM	3% ON 1ST $10,000 - 1/10 OF 1% ON BALANCE OF TAX COLLECTED	3% OF THE 1ST $1,000 PER MONTH + 1/4% ON BALANCE	3% ON 1ST $5,000 - 1% ON BALANCE OF TAX REMITTED MAXIMUM $200 PER MONTH	4% MAXIMUM $2,000 PER YEAR	2% ON 1ST $1,200,000 0.1% ON BALANCE OF TAX COL-LECTED.MAX. $100,000/ ANNUM. FOR WHLSRS. WITH AGREE-MENTS ONLY NIL FOR RETAILERS	$1,000 TO WHOLE-SALERS PER MONTH	4% TO WHOLE-SALERS $1,000 PER MONTH MAXIMUM LIST	3% OF TAX COLLECTED 2% TO RETAILERS ON DIRECT LIST	NIL
(4) FILING DATE (OF MONTH FOLLOWING COLLECTION MONTH)	20TH	28TH	20TH	28TH	20TH	20TH	28TH	15TH	25TH	20TH	15TH	20TH

CIGAR STATISTICS ON NEXT PAGE.

(1) NEWFOUNDLAND: IN ADDITION, TAX OF 12% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE FAIR VALUE INCLUDING TOBACCO.
(2) MANITOBA: IN ADDITION, TAX OF 7% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE RETAIL VALUE OF CIGARETTES AND TOBACCO.
(3) B.C.: AD VALOREM BASIS - B.C. PRICE WILL BE REVIEWED SEMI-ANNUALLY COMMENCING SEPTEMBER 1, 1981. ABOVE MAY 22, 1991.
(4) ONTARIO: IN ADDITION TAX OF 8% IS IMPOSED UNDER THE RETAIL SALES TAX ACT.
(5)
(6) NEW BRUNSWICK: IN ADDITION TAX OF 11% IS IMPOSED UNDER THE RETAIL SALES TAX ACT.
(7) QUEBEC: EFFECTIVE JANUARY 1ST, 1991. IN ADDITION, TAX OF 8% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE SELLING PRICE.

PROVINCIAL TAX COMPARISON - CIGARS

NO. ITEM	N.W.T.	YUKON	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA (2)	ONTARIO (3) (4)	QUEBEC (6)	NEW BRUNSWICK (5)	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND (1)
(5) CIGARS COSTING 6¢		4¢	4¢		17¢	2 1/2¢				3¢		
7¢		4¢	4¢		17¢	4¢				4¢		
8¢ & 9¢		4¢	4¢		17¢	4¢			ALL	4¢ & 5¢		
10¢		4¢	7¢		17¢	5¢			CIGARS	5¢		
11¢ & 12¢	ALL	6¢	7¢		17¢	5¢	ALL	ALL	TAXED	6¢	ALL CIGARS	TAXED
13¢	CIGARS	6¢	7¢	CIGARS	17¢	6¢	CIGARS	CIGARS	AT	7¢	125% OF	AT
14¢	TAXED	6¢	10¢	TAXED	17¢	6¢	TAXED	TAXED	100%	7¢	RETAIL	1.25%
15¢	AT	6¢	10¢	AT	17¢	6¢	AT	AT	OF	8¢	SELLING	OF
16¢	60%	8¢	10¢	80%	17¢	8¢	45%	71%	THE	8¢	PRICE	MANUFAC-
17¢	OF	8¢	10¢	OF	17¢	8¢	OF	OF	MANUFAC-	9¢	OF EACH	TURERS
18¢	RETAIL	8¢	14¢	RETAIL	17¢	8¢	RETAIL	RETAIL	TURERS	9¢	CIGAR	SUGGESTED
19¢ & 20¢	SELLING	8¢	14¢	SELLING	17¢	9¢	SELLING	SELLING	SUGGESTED	10¢	PURCHASED	RETAIL
21¢	PRICE	12¢	14¢	PRICE	34¢	9¢	PRICE	PRICE	RETAIL	11¢		SELLING
22¢		12¢	14¢		34¢	10¢			PRICE	11¢		PRICE
23¢ & 24¢		12¢	14¢		34¢	10¢				12¢		
25¢		12¢	14¢		34¢	13¢				13¢		
26¢ & 27¢		12¢	22¢		34¢	13¢				13¢ & 14¢		
28¢		12¢	22¢		34¢	13¢				14¢		
29¢ & 30¢		12¢	22¢		34¢	13¢				15¢		
31¢ & 32¢		16¢	22¢		34¢	16¢				16¢		
33¢		16¢	22¢		34¢	16¢				17¢		

(1) NEWFOUNDLAND: IN ADDITION, TAX OF 12% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE FAIR VALUE, INCLUDING TOBACCO TAX.
(2) MANITOBA: IN ADDITION, TAX OF 7% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE RETAIL VALUE OF CIGARS.
(3) ONTARIO: IN ADDITION, TAX OF 8% IS IMPOSED UNDER THE RETAIL SALES TAX ACT.
(4) ONTARIO 45% OF RETAIL ROUNDED TO THE NEAREST WHOLE CENT.
(5) NEW BRUNSWICK: IN ADDITION, TAX OF 11% IS IMPOSED UNDER THE RETAIL SALES TAX ACT.
(6) QUEBEC IN ADDITION, TAX OF 8% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE SELLING PRICE.

PROVINCIAL TAX COMPARISON - CIGARS

MARCH 7, 1991

NO. ITEM	N.W.T.	YUKON	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
CONTINUED.....	(5)	(7)	(3)	(9)	(10)	(2) (6)	(4) (8)		(11)			(1)
(5) CIGARS COSTING 34¢		16¢	28¢		34¢	16¢				17¢		
35¢		16¢	28¢		34¢	16¢				18¢		
36¢		16¢	28¢		34¢	16¢			ALL	18¢		
37¢, 38¢ & 39¢	ALL CIGARS TAXED AT 60% OF RETAIL SELLING PRICE	16¢	28¢	CIGARS TAXED AT 80% OF RETAIL SELLING PRICE	34¢	16¢	ALL CIGARS TAXED AT 45% OF RETAIL SELLING PRICE	ALL CIGARS TAXED AT 71% OF RETAIL SELLING PRICE	CIGARS TAXED AT 100% OF THE MANUFAC-TURERS' SUGGESTED RETAIL PRICE	19¢, 19¢ & 20¢	ALL CIGARS 125% OF THE RETAIL SELLING PRICE OF EACH CIGAR PURCHASED	TAXED AT 1.25% OF MANUFAC-TURERS SUGGESTED RETAIL SELLING PRICE
40¢		16¢	28¢		34¢	20¢				20¢		
41¢		20¢	28¢		51¢	20¢				21¢		
42¢		20¢	33¢		51¢	20¢				22¢		
43¢ & 44¢		20¢	33¢		51¢	20¢				23¢		
45¢		20¢	33¢		51¢	20¢				23¢, 24¢ & 24¢		
46¢, 47¢ & 48¢		20¢	33¢		51¢	20¢				25¢		
49¢		20¢	33¢		51¢	28¢				25¢		
50¢		20¢	38¢ (3)		51¢	28¢				25¢		
51¢		25¢	39¢ (3)		51¢	28¢				26¢		
52¢		25¢	40¢ (3)		51¢	28¢				26¢		
53¢		25¢	41¢ (3)		51¢	28¢				27¢		
54¢		25¢	42¢ (3)		51¢	28¢				27¢		
55¢		25¢ (7)	42¢ (3)		51¢(10)	28¢ (6)				28¢		

(1)NEWFOUNDLAND: IN ADDITION, TAX OF 12% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE FAIR VALUE, INCLUDING TOBACCO TAX.
(2)MANITOBA: IN ADDITION, TAX OF 7% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE RETAIL VALUE OF CIGARS.
(3)B.C. :CIGARS COSTING 50¢ OR MORE ARE TAXED AT 77% OF THE RETAIL PRICE TO A MAXIMUM OF $2.50 TAX/PER CIGAR.
(4)ONT. : ONT. 45% OF RETAIL ROUNDED TO THE NEAREST WHOLE CENT.
(5)N.W.T :30¢ OR MORE TAXES AT 40% OF THE RETAIL PRICE.
(6)MANITOBA :70¢ TO $1.00 - 37¢ TAX, $1.01 TO $1.50 - 55¢ TAX, $1.51 TO $2.25 - 80¢ TAX, OVER $2.25 - $1.15 TAX.
(7)YUKON : IN ADDITION, TAX OF 8% IS IMPOSED UNDER THE RETAIL SALES TAX ACT.
(8)ONTARIO : MINIMUM LEVY PER CIGAR - 12¢; MAXIMUM LEVY PER CIGAR - 12¢; MAXIMUM LEVY PER CIGAR - $2.00.
(9)ALBERTA (11)NEW BRUNSWICK: IN ADDITION, TAX OF 11% IS IMPOSED UNDER THE RETAIL SALES TAX ACT.
(12)QUEBEC : IN ADDITION, TAX OF 8% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE SELLING PRICE.

PROVINCIAL TAX COMPARISON - TOBACCO

(6) FEDERAL TAX LEVIES

CIGARETTES (DOMESTIC)

	REGULAR	KING
PER 1,000 CIGARETTES	$82.2100	$84.1090
PER CARTON (200)	$16.4420	$16.8218
PER PACK OF 25'S	$2.0552	$ 2.1027
PER PACK OF 20'S	$1.6442	$ 1.6822
PER CIGARETTE	$0.0822	$ 0.0841

TOBACCO (DOMESTIC)

	CIGARETTE				PIPE			
	LOW PRICE		HIGH PRICE		LOW PRICE		HIGH PRICE	
	50 g.	200 g.	50 g.	200 g.	50 g.	200 g.	50 g.	200 g.
PER KILOGRAM	$55.8680	$55.8400	$55.9350	$55.8820	$56.2800	$56.2530	$56.5070	$56.5610
PER PACKAGE	$2.7934	$11.1680	$2.7967	$11.1764	$2.8140	$11.2506	$2.8253	$11.3122

CIGARS (DOMESTIC)

	SUGGESTED RETAIL PRICE	
	$0.57	$1.13
PER 1,000 CIGARS	$345.3590	$698.5290
PER CIGAR	$0.3453	$0.6985

BASED ON CURRENT PRICES EFFECTIVE:

CIGARETTES	FEBRUARY 27, 1991
TOBACCO-CIGARETTE	FEBRUARY 27, 1991
-PIPE	FEBRUARY 27, 1991
CIGARS	FEBRUARY 27, 1991

PROVINCIAL TAX COMPARISON - GASOLINE

(REFERENCES ARE PER LITRE UNLESS OTHERWISE INDICATED)

NO. ITEM	"A" N.W.T.	YUKON	"A" BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MAY 1 "B" MANITOBA	"D" ONTARIO	SEPT 1 (30) "A" QUEBEC	"A" NEW BRUNSWICK	"A" NOVA SCOTIA	"A" P.E.I.	"A" ** NEW-FOUNDLAND
(1) MOTOR VEHICLES U.	*11.2¢	4.2¢ (18)	11.0¢ (8)	9¢	10¢	10.5¢	13¢/14.7¢	14.0¢	12.7¢	12.4¢	13.6¢	13.7¢ (23)
(2) AIRCRAFT	1.0¢	.7¢(18)	3.42¢	5¢	7¢	5.8¢	2.4¢/2.7¢	(4) 3.0¢	2.2¢	.9¢	.7¢	.7¢
(3) FARM TRUCKS	* 6.7¢/11.2¢	4.2¢(18)	3.42¢	EXEMPT(21)	EXEMPT	EXEMPT	L.16/17.7¢ U.13/14.7¢	14.0¢(17)	12.7¢(13)	12.4¢	13.6¢	15.2¢/13.7¢
(4) FARM MACHINERY	* 6.7¢/11.2¢	4.2¢ (18)	3.42¢	EXEMPT (21)	EXEMPT	EXEMPT	FULL REFUND AVAILABLE	EXEMPT BY REFUND	FULL REFUND AVAILABLE	EXEMPT	EXEMPT	EXEMPT BY PERMIT
(5) FOR USE OFF-HIGHWAY IN INTERNAL COMBUSTION ENGINES OTHER THAN #7 and #8	* 6.7¢/11.2¢	4.2¢ (18)	3.42¢ (11)	NIL	10¢	10.5¢ (24)	FULL REFUND AVAILABLE	14.0¢ (7)	11.5¢ (14(i) (14(ii)	EXEMPT FOR PRODUCTION EQUIPMENT ONLY	13.6¢ (1)	EXEMPT OR TAXABLE DEPENDING ON USE (15)
(6) FOR USE OFF-HIGH WAY OTHER THAN #5, #7 AND #8	* 6.7¢/11.2¢	4.2¢ (18)	3.42¢	NIL	10¢	EXEMPT	FULL REFUND AVAILABLE	EXEMPT BY REFUND (6)	FULL REFUND AVAILABLE	EXEMPT FOR PRODUCTION EQUIPMENT ONLY	EXEMPT	EXEMPT (16) 15.2¢/13.7¢
(7) MOTOR BOATS AND VESSELS	*6.7¢/11.2¢	4.2¢ (18)	3.42¢	9¢	10¢	10.5¢	13/14.7¢ (3)	14.0¢ (2)	TAXABLE (14)(iii)	1.2¢	13.6¢ (2)	15.2¢/13.7¢ (23)
(8) SNOWMOBILES	*6.7¢/11.2¢	4.2¢ (18)	11.0¢ L13.0¢	9¢	10¢	10.5¢	13/14.7¢ (19)	14.0¢	12.7¢	12.4¢	13.6¢	15.2¢/13.7¢
(9) COMMISSIONS: (A) GASOLINE - (COLOURED)	N/A	N/A	.022¢ PER LITRE	.015¢ PER LITRE(27)	N/A	8.8¢ PER 1000L	N/A	N/A	N/A	N/A	N/A	NIL
(B) GASOLINE - (NON-COLOURED)	N/A	N/A	" MAX. PER ANNUM $10,000(C)	.01¢ PER LITRE	NIL	11¢ PER 1000L	NIL	.22¢ PER 1000 LITRES (28)	1.1¢ PER 100L TAXED	.022¢ PER LITRE TAXED (9)	1/10¢ PER 4.55L TAXED (22)	NIL
(10) FILING (OF MONTH FOLLOWING)	28TH	25TH	15TH	28TH	20TH(29)	20TH	21ST	15TH	25TH	25TH	25TH	25TH

"A" - SEE METHOD OF CALCULATION OF PER UNIT TAX ON PAGES 27 - 31.
"B" - SEE PAGE 27 FOR ADDITIONAL INFORMATION.
* - N.W.T. - 6.7¢ - COMMUNITIES NOT SERVED BY HIGHWAY SYSTEM.
"C" - MAX. OF $10,000 APPLIES TO ALL REMITTANCES RE MOTOR FUELS.
** - NEWFOUNDLAND - ADDITIONAL TAX OF 1.5¢ PER LITRE ON LEADED FUEL.
"D" - SECOND AMOUNT REFERS TO SCHEDULED INCREASE EFFECTIVE JANUARY 1, 1991.
U. - UNLEADED L. - LEADED U.P. - UNLEADED PREMIUM

FOOTNOTES:

(1) PRINCE EDWARD ISLAND - PRIMARY PRODUCERS SUCH AS FARMERS, FISHERMEN, ETC. ARE GENERALLY EXEMPT - REFER TO REGULATION 15.
(2) MANITOBA, QUEBEC, PRINCE EDWARD ISLAND, NEWFOUNDLAND - COMMERCIAL FISHING OPERATIONS EXEMPT OR REFUNDABLE IN FULL.
(3) ONTARIO - COMMERCIAL FISHING OPERATIONS AND COMMERCIAL USE REFUNDABLE IN FULL.
(4) QUEBEC - AVIATION FUEL USED FOR INTERNATIONAL FLIGHTS IS EXEMPT (83-06-21).
(5)
(6) QUEBEC - EXEMPT WHEN INTENDED FOR CHEMICAL USE.
(7) QUEBEC - FULL TAX APPLIES ON NON-STATIONARY ENGINES EXCEPT WHEN USED IN PUMP TRUCKS FOR FIGHTING FOREST FIRES OR IN VEHICLES REGISTERED FOR USE EXCLUSIVELY OFF-HIGHWAY IN FARMING, FORESTRY OR MINING OPERATIONS. EXEMPTED BY REFUND.
(8) BRITISH COLUMBIA - AN ADDITIONAL 3¢ PER LITRE TAX (URBAN TRANSIT TAX) IS IMPOSED IN THE GREATER VANCOUVER AREA INCLUDING THE CITY AND TOWNSHIP OF LANGLEY.
(9) NOVA SCOTIA - IN ADDITION, A COMMISSION OF ".011" CENTS PER LITRE IS PAID TO THE RETAIL DEALERS' ASSOCIATION FOR DISTRIBUTION TO PERSONS WHO HAVE SOLD CLEAR TAXABLE GASOLINE AT THE RETAIL LEVEL FOR THEIR SERVICES IN CONNECTION WITH THE TAX.
(10) MANITOBA - REFUND OF TAX ALLOWED TO WINTER COMMERCIAL FISHERMEN AND TRAPPERS OR THEY MAY USE COLOURED TAX-EXEMPT GASOLINE.
(11) BRITISH COLUMBIA - COLOURED GAS USED IN OPERATING PIPELINES 1.1¢ PER LITRE.
(12)
(13) NEW BRUNSWICK - EXEMPT WHEN USED OFF-HIGHWAY IN ANY UNREGISTERED MOTOR VEHICLE.
(14) NEW BRUNSWICK - (i) USED IN ANY EQUIPMENT EXCEPT LOCOMOTIVES.
(ii) EXEMPT FOR FARMING, FORESTRY, COMMERCIAL FISHING AND MANUFACTURING: ALSO IN MINES AND QUARRIES NOT BEING OPERATED IN CONNECTION WITH THE REPAIR OR CONSTRUCTION OF A PUBLIC HIGHWAY OR PUBLIC BRIDGE.
(iii) EXEMPT WHEN USED IN ANY REGISTERED VESSEL OVER 300 TONNES GROSS MASS AND FOR COMMERCIAL FISHERMEN FOR USE SOLELY IN THE OPERATION OF ANY VESSEL WHILE CARRYING ON FISHING OPERATIONS, OR STATIONARY OR PORTABLE ENGINES USED TO LOAD OR UNLOAD FISH ON THE BOAT OR THE WHARF. CHARTER BOATS USED FOR SPORT FISHING MUST USE TAXABLE FUEL.
(15) NEWFOUNDLAND - EXEMPT - MANUFACTURING PLANT, LIGHTING PLANT, EXCEPT PLANTS WHICH GENERATE ELECTRICITY IN SECONDARY OR TEMPORARY DWELLINGS INCLUDING SUMMER CABINS AND TRAVEL TRAILERS AND LOGGING TRACTORS.

- TAXABLE - TRACTORS USED IN CONSTRUCTION, AIR COMPRESSORS, ELECTRIC WELDING MACHINES AND MOTOR VEHICLES NOT LICENSED FOR HIGHWAY USE, FUEL SOLD FOR CERTAIN MARINE PURPOSES TAXED AT 1¢ PER LITRE.
(16) NEWFOUNDLAND - TAXABLE WHEN USED FOR CLEANING PURPOSES.
(17) QUEBEC - WHEN REGISTERED FOR USE EXCLUSIVELY OFF-HIGHWAY EXEMPTED BY REFUND.
(18) YUKON - OFF-HIGHWAY USE EXEMPT UNDER PERMIT OR BY REFUND WHEN USED FOR COMMERCIAL FISHING, LOGGING, FARMING, HUNTING, OUTFITTING, TRAPPING, MINING, AND IN STATIONARY ENGINES USED FOR ELECTRICAL GENERATION.
(19) ONTARIO - FULL REFUND FOR BUSINESS OR INDUSTRIAL USE.
(20)
(21) ALBERTA - FARM FUEL DISTRIBUTION ALLOWANCE PROVIDES FOR A REDUCTION TO FARMERS OF 4¢ (AND 2¢ EFFECTIVE NOV '91) A LITRE FROM THE BASIC PRICE AT TIME OF PURCHASE (MARKED PRODUCT).
(22) PRINCE EDWARD ISLAND - IN ADDITION, A COMMISSION OF 11¢ PER 1000 LITRES IS PAID TO THE RETAIL DEALERS' ASSOCIATION.
(23) NEWFOUNDLAND - A 12% TAX IS APPLIED TO FUEL PURCHASED FOR CERTAIN SEAGOING VESSELS.
(24) MANITOBA - FORESTRY OPERATIONS EXEMPT.
(26) NOVA SCOTIA - PLEASURE CRAFT — 10.7¢ PER LITRE
- COMMERCIAL SHIPS, BOATS OR VESSELS USED FOR OTHER THAN COMMERCIAL SHIPPING PURPOSES — 1.4¢ PER LITRE
- COMMERCIAL FERRIES ON REGULAR ROUTES — EXEMPT
- COMMERCIAL FISHING VESSELS - — EXEMPT
- COMMERCIAL SHIPS, BOATS OR VESSELS USED FOR COMMERCIAL SHIPPING PURPOSES — EXEMPT

(27) ALBERTA - .35¢ PER LITRE RE HAND DYED COLOURED GASOLINE.
(28) QUEBEC - PAYABLE TO WHOLESALERS WITH AGREEMENTS ONLY. NIL FOR RETAILERS.
(29) SASKATCHEWAN - RAILWAY COMPANIES BY 15TH.
(30) QUEBEC - IN ADDITION, TAX OF 8% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE SELLING PRICE.

PROVINCIAL TAX COMPARISON - MOTIVE FUEL - DIESEL

(REFERENCES ARE PER LITRE UNLESS OTHERWISE INDICATED)

NO. ITEM	"A" N.W.T.	YUKON	"A" BRITISH COLUMBIA	ALBERTA	"B" SASK-ATCHEWAN	"B" MANITOBA	"A" ** ONTARIO	SEPT 1 (38) "A" QUEBEC	"A" NEW BRUNSWICK	"A" NOVA SCOTIA	"A" P.E.I.	"A" NEW-FOUNDLAND
(1) MOTOR VEHICLES	9.5¢	5.2¢(22)	11.44¢ (18)	9¢	10¢(33)	10.9¢	12.6/14.3¢	12.6¢	13.7¢(2)	14.7¢	13.3¢	15.6¢
(2) FARM TRUCKS	9.5¢	5.2¢(22)	3.42¢	NIL (19)	NIL	EXEMPT	12.6/14.3¢	12.6¢ (29)	13.7¢(21)	14.7¢	13.3¢	15.6¢
(3) RAILWAY LOCOMOTIVES	12.0¢	5.2¢(22)	3.42¢	9¢	15.0¢ (10)	13.6¢	3.95/4.5¢	(4) 3.0¢	3.7¢ (2A) 13.7¢(2B)	EXEMPT	13.8¢	EXEMPT
(4) FARM MACHINERY	9.5¢	5.2¢ (22)	3.42¢	NIL (19)	EXEMPT	EXEMPT	*	EXEMPT(14)	EXEMPT	EXEMPT	EXEMPT	EXEMPT
(5) ROADBUILDING	9.5¢	5.2¢ (22)	3.42¢	NIL	10¢	10.9¢	*	12.6¢	13.7¢	14.7¢	13.8¢	15.6¢
(6)FOR USE OFF-HIGH WAY IN INTERNAL COMBUSTION ENGINES OTHER THAN (3)AND(5)	9.5¢	5.2¢ (22)	3.42¢ (8)	NIL	10¢	10.9¢ (24)(26) (27)	*	12.6¢ (3), (4) & (29)	TAXABLE (2C)	(5)(30)	13.8¢ (1)	EXEMPT OR TAXABLE DEPENDING ON USE (11)
(7) FOR USE OFF-HIGH WAY OTHER THAN IN INTERNAL COMBUSTION ENGINES OR HEATING	(28) 3.2¢	5.2¢ (22)	3.42¢	NIL	EXEMPT	EXEMPT	*	EXEMPT (15)	EXEMPT	EXEMPT	EXEMPT	EXEMPT (12)
(8) HEATING - DOMESTIC	EXEMPT	EXEMPT	EXEMPT	NIL	EXEMPT	EXEMPT	EXEMPT COLOURED FUEL ONLY	EXEMPT (16)	EXEMPT	EXEMPT	EXEMPT	EXEMPT
(9) HEATING - COMMERCIAL	EXEMPT	EXEMPT	TAXABLE 6%	NIL	EXEMPT	1.9¢ (25)(31)	EXEMPT COLOURED FUEL ONLY	EXEMPT (16)	EXEMPT	EXEMPT	EXEMPT	TAXABLE
(10) AUTOMOTIVE PROPANE	EXEMPT	4.2¢	11.44¢	6.54¢	7¢	5.7¢	4.3¢	17.6¢	5.7¢	12.4¢	13.6¢	12.4¢

"A" - SEE METHOD OF CALCULATION OF PER UNIT TAX ON PAGES 27 - 31.
"B" - SEE PAGE 27 FOR ADDITIONAL INFORMATION.

* EXEMPT ON COLOURED FUEL USE OR FULL REFUND ON CLEAR FUEL USED. EQUIPMENT MUST BE UNLICENSED.
** SECOND AMOUNT REFERS TO SCHEDULED INCREASE EFFECTIVE JAN 1/91.

NO. ITEM	N.W.T.	YUKON	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(10) COMMISSIONS: MOTIVE FUEL - COLOURED	N/A	NIL	.022¢ PER LITRE	.015¢ PER LITRE	N/A	EXEMPT - 8.8¢ PER 1000L TAXABLE- 11¢ PER 1000L	23¢ PER KILOLITRE	(17)	N/A	N/A	N/A	N/A
MOTIVE FUEL - NOT COLOURED	N/A	N/A	.022¢ PER LITRE	.01¢ PER LITRE	NIL	11¢ PER 1000L	NIL	.22¢ PER 1000	1.1¢ PER 100L	.022¢ PER LITRE (6)	1/10¢ PER 4.55L	NIL
BUNKER FUEL	N/A	N/A	NIL	N/A	N/A	8.8¢ PER 1000L	N/A	N/A	N/A	N/A	N/A	N/A
PROPANE - NOT USED FOR CARBURETION	N/A	N/A	UNDER SALES TAX	N/A	N/A	8.8¢ PER 1000L	N/A	N/A	N/A	N/A	N/A	N/A
PROPANE - USED FOR CARBURETION	N/A	N/A	.022¢ PER LITRE MAX. PER ANNUM $10,000(A)	N/A	N/A	11¢ PER 1000L	N/A	.22¢ PER 1000 LITRES(32)	1.1¢ PER 100L	.022¢ PER LITRE	1/10¢ PER 4.55L TAXED	NIL
(11) FILING	28TH OF MONTH FOLLOWING	25TH OF MONTH FOLLOW-ING	COLLECTORS 15TH OF MONTH FOLLOWING PERMIT USERS: 20TH OF MONTH FOLLOWING	28TH OF MONTH FOLLOW-ING	20TH OF MONTH FOLLOW-ING (34)	20TH OF MONTH FOLLOW-ING	25TH OF MONTH FOLLOW-ING	15TH OF MONTH FOLLOW-ING	25TH OF MONTH FOLLOW-ING	25TH OF MONTH FOLLOW-ING	25TH OF MONTH FOLLOW-ING	25TH OF MONTH FOLLOWING

(A) MAX. OF $10,000 APPLIES TO ALL REMITTANCES RE MOTOR FUELS.

FOOTNOTES:

(1) PRINCE EDWARD ISLAND - PRIMARY PRODUCERS SUCH AS FARMERS, FISHERMEN, ETC. ARE GENERALLY EXEMPT - REFER TO REGULATION 38.
(2) NEW BRUNSWICK - (2A) - IN LOCOMOTIVES, EXCEPT WHILE BEING USED IN A MINE OR QUARRY FOR THE SOLE PURPOSE OF PROVIDING TRANSPORTATION NECESSARY TO A MINING OPERATION.
(2B) - FULL RATE IN AUXILIARY EQUIPMENT.
(2C) - EXEMPT WHEN USED IN ANY REGISTERED VESSEL OVER 300 TONNES GROSS MASS AND FOR COMMERCIAL FISHERMEN FOR USE SOLELY IN THE OPERATION OF ANY VESSEL WHILE CARRYING ON FISHING OPERATIONS, OR STATIONARY OR PORTABLE ENGINES USED TO LOAD OR UNLOAD FISH ON THE BOAT OR THE WHARF. CHARTER BOATS USED FOR SPORT FISHING MUST USE TAXABLE FUEL.
(3) QUEBEC - COMMERCIAL MOTOR BOATS EXEMPT IF USING BUNKER FUEL, CRUDE OIL OR COLOURED FUEL OIL. FULL TAX APPLIES TO FUEL OIL USED FOR PRIVATE OR PLEASURE BOATS; USE OF COLOURED FUEL PROHIBITED.
(4) QUEBEC - BY REFUND - COLOURED FUEL OIL MAY BE USED TAX EXEMPT FOR PUMP TRUCKS USED FOR FIGHTING FOREST FIRES, IN STATIONARY ENGINES, IN COMMERCIAL OR FISHING BOATS, IN FARM MACHINERY; WHEN USED IN LOCOMOTIVES, IT IS TAXABLE AT 8% OF ITS RETAIL SALE PRICE. OTHERWISE FUEL OIL MUST BE USED.
(5) NOVA SCOTIA - EXEMPT FOR THE PURPOSE OF OPERATING MACHINERY; APPARATUS, PARTS THEREOF WHICH ARE USED DIRECTLY OR EXCLUSIVELY IN THE PROCESS OF MANUFACTURE OR PRODUCTION OF GOODS FOR SALE.
(6) NOVA SCOTIA - IN ADDITION, A COMMISSION OF .11¢ PER LITRE IS PAID TO RETAILERS FOR THEIR SERVICES IN COLLECTING THE TAX.
(7)
(8) BRITISH COLUMBIA - COLOURED DIESEL FUEL CANNOT BE USED IN HIGHWAY-TYPE EQUIPMENT OTHER THAN LOGGING TRUCKS, ORE TRUCKS OR OIL FIELD HAULING TRUCKS.
(9)
(10) SASKATCHEWAN - TAX ON LOCMOTIVE FUEL APPLIES TO FUEL USED BY RAILWAY COMPANIES TO OPERATE THEIR LOCOMOTIVES.
(11) NEWFOUNDLAND - EXEMPT - MANUFACTURING PLANT, LIGHTING PLANT, EXCEPT PLANTS WHICH GENERATE ELECTRICITY IN SECONDARY OR TEMPORARY DWELLINGS, INCLUDING SUMMER CABINS AND TRAVEL TRAILERS, AND LOGGING TRACTORS. TAXABLE-TRACTORS USED IN CONSTRUCTION, AIR COMPRESSORS, ELECTRIC WELDING MACHINES AND MOTOR VEHICLES NOT LICENSED FOR HIGHWAY USE.
(12) NEWFOUNDLAND - TAXABLE WHEN USED FOR CLEANING PURPOSES.
(13)
(14) QUEBEC - EXEMPT WHEN COLOURED FUEL OIL IS USED. SAME EXEMPTION FOR FISHING BOATS AND MACHINERY.
(15) QUEBEC - CRUDE OIL, BUNKER FUEL AND COLOURED FUEL OIL ARE EXEMPT FOR USE OTHER THAN IN AN INTERNAL COMBUSTION ENGINE. FUEL OIL INTENDED FOR CHEMICAL USE IS EXEMPT.
(16) QUEBEC - COLOURED FUEL OIL MUST BE USED, EXCEPT WHEN HEATING FUEL IS BUNKER FUEL OR CRUDE OIL.
(17) QUEBEC - A COMMISSION OF 2.2¢ PER 1000 LITRES IS PAID FOR THE COLOURATION OF THE FUEL.
(18) BRITISH COLUMBIA - AN ADDITIONAL 3¢ PER LITRE TAX (URBAN TRANSIT TAX) IS IMPOSED IN THE GREATER VANCOUVER AREA INCLUDING THE CITY AND TOWNSHIP OF LANGLEY.
(19) ALBERTA - FARM FUEL DISTRIBUTION ALLOWANCE PROVIDES FOR A REDUCTION TO FARMERS OF 10.0¢ (8¢ EFFECTIVE NOV 2/91) A LITRE FROM THE BASIC PRICE AT TIME OF PURCHASE (MARKED PRODUCT).
(20)
(21) NEW BRUNSWICK - EXEMPT WHEN USED OFF-HIGHWAY IN ANY UNREGISTERED VEHICLE BY A FARMER OR A FOREST WORKER, ALSO IN SELF-PROPELLED TRUCKS WITH AN UNLADEN GROSS MASS OF 4500 KILOGRAMS OR MORE WHILE BEING USED SOLELY IN MINES OR QUARRIES NOT OPERATED IN CONNECTION OR REPAIR OF PUBLIC HIGHWAYS OR PUBLIC BRIDGES.
(22) YUKON - OFF-HIGHWAY EXEMPT UNDER PERMIT OR BY REFUND WHEN USED FOR COMMERCIAL FISHING, LOGGING, FARMING, HUNTING, OUTFITTING, TRAPPING, MINING OR IN STATIONARY GENERATORS USED FOR ELECTRICAL GENERATION.
(23)
(24) MANITOBA - PORTABLE CYLINDER REFILLS 4.3¢ PER KG.
(25) MANITOBA - 1.7¢ PER LITRE TAX ON BUNKER FUEL.
(26) MANITOBA - MUNICIPALITIES - EXEMPT.
(27) MANITOBA - FORESTRY OPERATIONS - EXEMPT.
(28) NORTHWEST TERRITORIES - ONLY IF FOR NON-MOTIVE PURPOSES.
(29) QUEBEC - REFUNDED WHEN USED IN MOTOR VEHICLES REGISTERED EXCLUSIVELY OFF-HIGHWAY AND USED IN AGRICULTURAL, FOREST OR MINING OPERATIONS.
(30) NOVA SCOTIA - 1.1¢ PER LITRE TO OPERATE COMMERCIAL VESSELS USED FOR OTHER THAN COMMERCIAL SHIPPING PURPOSES, BUT COMMERCIAL FISHING VESSELS, COMMERCIAL VESSELS USED FOR COMMERCIAL SHIPPING PURPOSES AND FERRIES ON REGULAR SCHEDULE ROUTES ARE EXEMPTED.
(31) MANITOBA - 1.6¢ PER LITRE TAX ON PROPANE AND BUTANE.
(32) QUEBEC - PAYABLE TO WHOLESALERS WITH AGREEMENTS ONLY. NIL FOR RETAILERS.
(33)
(34) SASKATCHEWAN - RAILWAYS MUST FILE BY THE 15TH.
(35)
(36)
(37)
(38) QUEBEC - IN ADDITION, TAX OF 8% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE SELLING PRICE.

MANITOBA

MAY 1, 1991

	PER LITRE RATE OF TAX	
MOTOR GASOLINE - UNLEADED	10.5¢	
AVIATION (JET)	5.8¢	
GASOHOL - UNLEADED	7.0¢	
DIESEL FUEL - ON HIGHWAY	10.9¢	
- OFF HIGHWAY	10.9¢	
LOCOMOTIVE FUEL	13.6¢	
PROPANE - VEHICLE FILLS	5.7¢	
- PORTABLE CYCLINDER REFILLS	4.3¢	(PER KILOGRAM)
HEATING FUELS (INDUSTRIAL)		
- BUNKER	1.7¢	
- HEATING OIL	1.9¢	
- PROPANE OR BUTANE	1.6¢	

P R O V I N C I A L T A X C O M P A R I S O N

QUEBEC

	PRODUCT	RATES AS AT JUNE 6, 1991 TAX RATE	AS AT SEPT 1, 1991 TAX RATE
GASOLINE:	REGULAR WITH LEAD	12.0¢	14.0¢
	UNLEADED, REGULAR	12.0¢	14.0¢
	UNLEADED, SUPER	12.0¢	14.0¢
	SUPER, WITH LEAD	12.0¢	14.0¢
	DIESEL	10.6¢	12.6¢
	PROPANE	6.5¢	7.6¢

N.B. - THE RATES ARE LOWER IN CERTAIN REGIONS.

IN ADDITION, TAX OF 8% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE SELLING PRICE.

CALCULATION OF AD VALOREM TAXES

PRINCE EDWARD ISLAND

(1) TAX RATE PER LITRE OF GASOLINE IS CALCULATED AT 20% OF THE NORMAL RETAIL PRICE WHILE DIESEL FUEL TAX IS CALCULATED AT 23% OF THE NORMAL RETAIL PRICE (BOTH EX PROVINCIAL TAX).

(2) THE NORMAL RETAIL PRICE IS DETERMINED BY THE MINISTER BASED ON INFORMATION OBTAINED EACH MONTH AND THE TAX RATE IS ROUNDED DOWN TO THE NEXT LOWEST ONE TENTH OF A CENT PER LITRE. A NEW RATE CANNOT BE SET MORE THAN ONCE MONTHLY EXCEPT IF ANNOUNCED BY THE MINISTER IN THE LEGISLATIVE ASSEMBLY.

(3) THE TAX PER LITRE ON GASOLINE AND DIESEL FUEL AS DETERMINED BY THE MINISTER IN EFFECT ON JANUARY 1, 1991 FOLLOWS:

GASOLINE	13.6¢
DIESEL	13.3¢

PROVINCIAL TAX COMPARISON
CALCULATION OF AD VALOREM TAXES

BRITISH COLUMBIA

(1) EFFECTIVE APRIL 1, 1985, THE TAX RATE PER LITRE OF CLEAR GASOLINE IS TO BE CALCULATED AT 22 1/2% OF THE RETAIL PRICE OF GASOLINE BEFORE PROVINCIAL TAX. RATES AS AT OCTOBER 1, 1990 (SURTAX ADJUSTMENT APRIL 1, 1987) AS NOTED.

CLEAR GASOLINE LEADED	13.0¢ PER LITRE
CLEAR GASOLINE UNLEADED	11.0¢ " "
CLEAR DIESEL	11.44¢ " "
PROPANE (MOTOR VEHICLE USE)	NIL " "
AVIATION	3.42¢ " "
COLOURED GASOLINE	3.42¢ " "
COLOURED GASOLINE (FAMILY FARMS AND FAMILY FISHING BOATS)	3.42¢ " "
NATURAL GAS USED IN PIPELINE PUMPING STATIONS	1.10¢ ON EVERY 810.32 LITRES USED
NATURAL GAS USED IN STATIONARY ENGINES	7% OF PURCHASE PRICE OR 1.10¢ ON EVERY 810.32 LITRES USED
URBAN TRANSIT TAX (GREATER VANCOUVER)	3.0¢ PER LITRE (NOT INCLUDED IN ABOVE RATES)
MARINE BUNKER	7% OF PURCHASE PRICE

(2) THE RETAIL PRICE OF GASOLINE WILL BE DETERMINED BASED ON AN INDEXING FORMULA USING THE MOST RECENT INFORMATION AVAILABLE AT THAT TIME ON GASOLINE PRICES AT VANCOUVER AS PUBLISHED BY STATISTICS CANADA. THE TAX RATE OF GASOLINE AND RELATED FUELS WILL BE ADJUSTED EVERY 3 MONTHS COMMENCING OCTOBER 1, 1981. A SURTAX OF 2¢ PER LITRE IS IMPOSED ON LEADED GASOLINE. "LEADED GASOLINE" DOES NOT INCLUDE COLOURED FUELS THAT MAY CONTAIN LEAD.

NEWFOUNDLAND

CHANGED FROM AD VALOREM TO FIXED RATE - MARCH 1991 BUDGET.

NEW BRUNSWICK

- CHANGED FROM AD VALOREM TO FIXED RATE - APRIL 1991 BUDGET.

ONTARIO

AD VALOREM SYSTEM OF SETTING TAX RATES WAS WITHDRAWN AND REPLACED WITH A FIXED UNIT COMMODITY TAX RATE EFFECTIVE JANUARY 1, 1986. RATES AS AT JUNE 6, 1991/JAN 1/92 (IN LITRES)

GASOLINE - LEADED	16/17.7¢
- UNLEADED	13/14.7¢
DIESEL FUEL (CLEAR FUEL)	12.6/14.3¢
LOCOMOTIVE	3.95/4.5¢
AVIATION	2.4/2.7¢
PROPANE	4.3/4.3¢

N.W.T.

EFFECTIVE JULY 1, 1986; GASOLINE SOLD ON THE HIGHWAY SYSTEM WILL BE TAXED AT A RATE OF 17% OF THE RETAIL PRICE AS DETERMINED BY THE COMMISSIONER. OTHER FUEL TAXES WILL BE BASED ON THE TAX ON GASOLINE ON HIGHWAY AS FOLLOWS:

GASOLINE SOLD AT A LOCATION OFF HIGHWAY SYSTEM	60%
MOTIVE DIESEL FUEL	85%
NON-MOTIVE FUEL	29%
RAILWAY DIESEL FUEL	107%
AVIATION FUEL	1¢ PER LITRE

CURRENT RATES - JUNE 1, 1991

ZONE A GASOLINE	11.2¢ PER LITRE
ZONE B GASOLINE	6.7¢ PER LITRE
DIESEL MOTIVE	9.5¢ PER LITRE
DIESEL NON-MOTIVE	3.2¢ PER LITRE
RAILWAY DIESEL	12.0¢ PER LITRE
AVIATION FUEL	1.0¢ PER LITRE
OTHER FUEL	3.2¢ PER LITRE

NOVA SCOTIA

EFFECTIVE MAY 3, 1982; THE TAX RATE PER LITRE OF FUELS ARE BASED ON AD VALOREM RATES AS FOLLOWS:

GASOLINE AND PROPANE	22.25% OF AVERAGE RETAIL PRICE
DIESEL	31.5% OF AVERAGE RETAIL PRICE
AVIATION	2% OF AVERAGE RETAIL PRICE
MARINE	2 ½% OF AVERAGE RETAIL PRICE

CURRENT RATES - JUNE 1, 1991

GASOLINE	12.4¢ PER LITRE
DIESEL	14.7¢ PER LITRE
AVIATION	.9¢ PER LITRE
MARINE	1.2¢ PER LITRE
PROPANE	12.4¢ PER LITRE

FEDERAL

(1) SALES TAX - REPLACED BY GST

(2) EXCISE TAX

RATES AS AT APRIL 1, 1990

GASOLINE (UNLEADED)	8.5¢
GASOLINE (LEADED)	9.5¢
AVIATION GASOLINE	9.5¢
DIESEL AND AVIATION FUEL	4.0¢

(3) FEDERAL EXCISE GASOLINE TAX REFUND

NO REFUNDS ON PURCHASES MADE AFTER JANUARY 1, 1991.

(4) FEDERAL REBATE OF FUEL TAX ON GASOLINE OR DIESEL USED OFF HIGHWAY

NO REFUNDS ON PURCHASES MADE FTER JANUARY 1, 1991.

COMPARISON OF INCOME TAX RATES

	(1) INDIVIDUALS %	(2) CORPORATIONS %
BRITISH COLUMBIA	51.5 (24)	9 - 15 (10)
ALBERTA	46.5 (3)	6 - 15.5 (8)
SASKATCHEWAN (JAN 1, 1992)	50.0 (4)	10 - 16 (14)
MANITOBA	52.0 (5) (9A)	0 - 10 (22) - 17 (11)
ONTARIO	53.0 (6) (15)	0 - 10 - 14 1/2 - 15 1/2 (13)
QUEBEC (SEPT 1, 1991)	(7)	0 - 3.75 - 6.9 - 14.95 (20)
NEW BRUNSWICK	60.0 (25)	9 - 17 (18)
NOVA SCOTIA	59.5 (19)	0 - 10 - 16 (19)
PRINCE EDWARD ISLAND	58.0 (16)	10 - 15
NEWFOUNDLAND	62.0	0 - 10 - 17
YUKON	45.0	2.5 - 5 - 10 (17)
N.W.T.	44.0	8 - 12 (23)
NON-PROVINCES	52.0 (9)	10 (12)

(1) PROVINCIAL OR TERRITORY PERSONAL INCOME TAX IS LEVIED AS A % OF BASIC FEDERAL TAX.

(2) PROVINCIAL OR TERRITORY CORPORATION INCOME TAX IS LEVIED AS A % OF TAXABLE INCOME.

(3) ALBERTA - IN ADDITION A .5% FLAT TAX ON TAXABLE INCOME (EFFECTIVE 1988)
AND AN 8% SURTAX ON PROVINCIAL TAX IN EXCESS OF $3,500.
- A SELECTED TAX REDUCTION FOR LOW INCOME TAXPAYERS IS ALSO PROVIDED EQUAL TO THE LESSER OF
(1) PROVINCIAL TAX PAYABLE AND (2) $430 LESS 1/2 PROVINCIAL TAX PAYABLE.

(4) SASKATCHEWAN - (A) PROVINCIAL TAX OTHERWISE PAYABLE IS REDUCED BY THE SASKATCHEWAN TAX REDUCTION I.E.
SASKATCHEWAN TAX DEDUCTION = $200 PLUS ($300(MARRIED AND EQUIVALENT TO MARRIED EXEMPTION) + $200 (FOR EACH DEPENDENT CHILD) + $200 (OVER 65))
MINUS 5% (NET INCOME - $10,000)
(IF AMOUNT IS NEGATIVE ALLOWANCE IS 0)
(B) A SURTAX OF 15% OF PROVINCIAL TAX IN EXCESS OF $4,000.
(C) A NET INCOME TAX OF 2%.

(5) MANITOBA (A) - BASIC MANITOBA TAX (2% NET INCOME TAX MAY STILL BE PAYABLE) IS REDUCED TO ZERO IN ALL CASES WHERE FEDERAL TAX PAYABLE IS REDUCED TO ZERO
(B) - 2.2% COLLECTED ON BEHALF OF MUNICIPALITY.

(6) ONTARIO - IF ONTARIO TAX PAYABLE IS $166 OR LESS, NO ONTARIO TAX PAYABLE/IF ONTARIO TAX PAYABLE BETWEEN $166 AND $250, ONTARIO TAX WILL BE REDUCED BY AN AMOUNT EQUAL TO $500 - TWICE ONTARIO INCOME TAX.

(7) QUEBEC - QUEBEC LEVIES TAX DIRECTLY AGAINST TAXABLE INCOME AND A COMPARATIVE RATE TO THOSE OF OTHER PROVINCES IS DIFFICULT TO MEANINGFULLY EXPRESS.

(8) ALBERTA - SMALL BUSINESS 6% - GENERAL RATE 15.5%.

(9) NON-PROVINCES - INCOME EARNED BY TAXPAYERS DEEMED TO BE CANADIAN RESIDENTS WHO ARE NOT LIVING IN A PROVINCE OR TERRITORY INCLUDING:
(A) MEMBERS OF THE CANADIAN ARMED FORCES, AND ATTACHED SCHOOL STAFF, LIVING OUTSIDE OF CANADA,
(B) OFFICER OR SERVANT OF CANADA OR A PROVINCE EMPLOYED OUTSIDE OF CANADA,
(C) SPOUSE OR DEPENDENT CHILDREN UNDER 18 LIVING WITH PERSON WHO QUALIFIES UNDER (A) OR (B),
(D) NON-CANADIAN SOJOURNERS WHO SPEND 183 DAYS OR MROE IN A YEAR IN CANADA, AND
(E) INCOME EARNED BY CANADIAN RESIDENT FROM A BUSINESS IN A FOREIGN COUNTRY.

(9A) MANITOBA - IN ADDITION

1990

- THE SURTAX IS 2% OF NET INCOME LESS $600 PLUS $100 DEPENDENT SPOUSE; EQUIVALENT TO MARRIED $100; AGE CREDIT - SELF-$50, SPOUSE-$50; DISABILITY CREDIT $50; CHILD CREDIT (18 OR UNDER) $25; DISABLED DEPENDENT CREDIT (OVER 18) $40
- THE NET INCOME TAX IS 2% OF NET INCOME
- THE REDUCTION IS $430 PLUS DEPENDENT SPOUSE CREDIT $370, EQUIVALENT TO MARRIED $370; 65 OR OVER CREDIT $270 FOR SELF, AGE CREDIT FOR SPOUSE $270; DISABILITIY CREDIT FOR SELF $270, CHILD CREDIT (UNDER 19) $250; DISABLED DEPENDENT CREDIT (OVER 18) $250 - MINUS 2% OF NET INCOME.

THE REDUCTION CANNOT EXCEED THE TOTAL OF BASIC MANITOBA TAX, THE NET INCOME TAX AND THE SURTAX.

(10) BRITISH COLUMBIA - (A) 9% RATE EFFECTIVE FOR SMALL CORPORATIONS (FEDERAL BASIS). (ON FIRST $200,000 OF ACTIVE BUSINESS INCOME).
(B) 15% RATE EFFECTIVE FOR ALL OTHER CORPORATIONS.

(11) MANITOBA - (A) 10% RATE EFFECTIVE FOR SMALL CORPORATIONS ON ACTIVE BUSINESS INCOME (FEDERAL BASIS), AND CREDIT UNIONS.
(B) 17% RATE EFFECTIVE FOR ALL OTHER CORPORATIONS.
(C) 1% COLLECTED ON BEHALF OF MUNICIPALITIES.

(12) NON-PROVINCES - INCOME EARNED BY CORPORATIONS IN PROVINCES OR TERRITORIES IS ELIGIBLE FOR A DEDUCTION OF 10% OF TAXABLE INCOME. FOREIGN INCOME IS NOT ELIGIBLE.

(13) ONTARIO - 10% SMALL BUSINESS INCOME, 14 1/2% MANUFACTURING, PROCESSING, MINING, LOGGING AND FISHING INCOMES; 15 1/2% GENERAL RATE. SMALL BUSINESS INCOME OF NEW QUALIFYING CORPORATIONS WILL BE EXEMPT FOR FIRST 3 YEARS ON ACTIVE BUSINESS EARNINGS UP TO $200,000 IF INCORPORATED PRIOR TO APRIL 21, 1988.

(14) SASKATCHEWAN - 10% RATE IS EFFECTIVE FOR INCOME ELIGIBLE FOR THE FEDERAL SMALL BUSINESS DEDUCTION AND FOR CREDIT UNIONS AND THE CREDIT UNION MUTUAL AID BOARD. INCOME DERIVED FROM MANUFACTURING AND PROCESSING BY SASKATCHEWAN SMALL BUSINESSES IS EXEMPT (TO BE REPEALED EFFECTIVE JANUARY 1, 1989). 2 YEAR TAX HOLIDAY FOR SMALL BUSINESSES INCORPORATED AFTER MARCH 26, 1986 AND PRIOR TO MARCH 31ST, 1992.

(15) ONTARIO - A SURTAX OF 14% OF BASIC ONTARIO TAX IN EXCESS OF $10,000.

(16) PRINCE EDWARD ISLAND - IN 1992 RATE IS SCHEDULED TO INCREASE TO 59.5%.
- A SURTAX OF 10% OF PROVINCIAL TAX IN EXCESS OF $12,500.

(17) YUKON - GENERAL RATE 10% - SMALL BUSINESS RATE 5% (FEDERAL BASIS) 2.5% RE TAXABLE INCOME FROM MANUFACTURING AND PROCESSING.

(18) NEW BRUNSWICK - 9% RE SMALL BUSINESS CORPORATIONS; 17% GENERAL RATE.

(19) NOVA SCOTIA - GENERAL RATE 16%, SMALL BUSINESS RATE 10%, TWO YEAR TAX HOLIDAY FOR NEW SMALL BUSINESS INCORPORATED AFTER APRIL 18, 1986.
- 1990 SURTAX IMPOSED ON HIGH INCOME NOVA SCOTIANS AT A RATE OF 10% ON PROVINCIAL INDIVIDUAL INCOME TAXES PAYABLE IN EXCESS OF $10,000.00.

(20) QUEBEC
- REVENUE INCOME ELIGIBLE FOR A SMALL BUSINESS 3.75%
- REVENUE INCOME OF AN ELIGIBLE ENTERPRISE BUT NOT (NON-ACTIVE) SUBJECT TO A DEDUCTION FOR A SMALL BUSINESS 6.9%
- OTHER REVENUE 14.95%

A REMISSION (EXONERATION) OF 3 YEARS (A THREE YEAR TERM EXEMPTION IS GRANTED TO A NEW PRIVATE CORPORATION IN THAT RESPECT IS ELIGIBLE FOR THE SMALL BUSINESS DEDUCTION IN CANADA).

(22) MANITOBA - TAX RATES ON THE FIRST $200,000 OF ELIGIBLE ACTIVE BUSINESS INCOME ALLOCATED TO MANITOBA FOR THE FIRST FIVE YEARS OF A NEW CANADIAN CONTROLLED PRIVATE CORPORATION INCORPORATED AFTER AUGUST 8TH, 1988 AND BEFORE JANUARY 1ST, 1992 ARE 0% IN FIRST YEAR, 2% IN SECOND YEAR, 4% IN THIRD YEAR, 6% IN FOURTH YEAR, 8% IN FIFTH YEAR AND 10% IN 6TH AND SUBSEQUENT YEARS.

(23) N.W.T. - 8% SMALL BUSINESS INCOME - 12% GENERAL RATE.

(24) BRITISH COLUMBIA - TEMPORARY SURTAX OF 10% FOR THOSE PAYING IN EXCESS OF $9,000 IN PERSONAL INCOME TAX.

(25) NEW BRUNSWICK - 8% SURTAX FOR THOSE WHO PAY MORE THAN $13,500 IN PROVINCIAL TAX.

PROVINCIAL TAX COMPARISON - AMUSEMENT TAX

(EXCLUDING PARI-MUTUEL WAGERING)

(NO AMUSEMENT TAXES IN NEWFOUNDLAND)

	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.
ADMISSIONS		(1)							
THEATRES									
0 - 25¢	NO	NO	CITIES,	CITIES,	NIL	10% OF		NIL	
26¢ - 30¢					NIL			NIL	
31¢ - 39¢	TAX	TAX	TOWNS	TOWNS	NIL	ADMIS-		NIL	
40¢ - 43¢					NIL			NIL	
44¢ - 45¢	ON	ON	AND	AND	NIL	SIONS		NIL	
46¢ - 50¢					NIL			NIL	
51¢ - 55¢	ADMIS-	ADMIS-	VILLAGES	VILLAGES	NIL	PAYABLE	OVER	NIL	
56¢ - 60¢					NIL		$2.00	5¢	10% SALES TAX
61¢ - 70¢	SIONS	SIONS	MAY	MAY	NIL	TO	10%	5¢	ON ADMISSION
71¢ - 75¢					NIL			5¢	CHARGES OF
76¢ - 80¢			IMPOSE	IMPOSE	NIL	MUNICIP-		10¢	MORE THAN
81¢ - 84¢					NIL			10¢	0.26 CENTS
85¢ - 90¢					NIL	ALITIES		10¢	
91¢ - 92¢					NIL			10¢	
93¢ - $1.00					NIL			10¢	
$1.00 - $1.10					NIL			15¢	
OVER $1.10					NIL			15¢ UP TO	
OVER $3.00					NIL			$1.50. OVER	
OVER $3.50					NIL			$1.50 ADD 5¢	
OVER $4.00					10%*			FOR EACH 50¢	
								OR FRACTION	
								THEREOF	
OTHER THAN THEATRES	NIL	NIL	SAME AS THEATRES	SAME AS THEATRES	SAME AS THEATRES	SAME AS THEATRES	10% OVER $2.00	SAME AS THEATRES	SAME AS THEATRES

(1) ALBERTA - IMPOSES A FEE ON LOTTERIES AND GAMES OF CHANCE. PULL TICKETS - 1% OF GROSS SALE. CASINOS - $10.00 X NO. OF GAMES X NO. OF DAYS - EXHIBITION CASINOS - $25.00 X NO. OF GAMES X NO. OF DAYS.

* THEATRES 3,200 SEATS OR LESS WITH LIVE DRAMATIC, COMEDIC, CHOREOGRAPHIC OR MUSICAL PERFORMANCES ARE EXEMPT UNTIL DECEMBER 31, 1992 BY ORDER IN COUNCIL.

PROVINCIAL TAX COMPARISON - AMUSEMENT TAX
(EXCLUDING PARI-MUTUEL WAGERING)

(NO AMUSEMENT TAXES IN NEWFOUNDLAND)

	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.
FEES		(1)							
PLACES OF AMUSEMENT INCLUDING THEATRES, ETC.	NIL (2)	$1.00 - $400.00 ANNUALLY DEPENDING ON SEATING CAPACITY & SIZE OF CITY, TOWN VILLAGE OR RURAL DISTRICT	$5.00 - $50.00 ANNUALLY DEPENDING ON SIZE OF COMMUNITY	CITIES, TOWNS AND VILLAGES MAY IMPOSE	NONE	NONE	PLACES OF AMUSEMENT $15.00	$50.00 ANNUALLY PLUS $26.00 FOR EACH PROJECTOR	NONE
TRAVELLING AMUSEMENTS, CIRCUSES, ETC.	NIL	$10 PER DAY, WEEK OR MONTH DEPENDING ON TYPE OF AMUSEMENT	NONE	CITIES, TOWNS AND VILLAGES MAY IMPOSE	NONE	NONE	$100.00 PER YEAR FOR EACH AMUSEMENT SERVICE	$50 PER LICENSE FEE 10% OF GROSS	0 NONE

(1) ALBERTA - IMPOSES A FEE ON LOTTERIES AND GAMES OF CHANCE. PULL TICKETS - 1% OF GROSS SALE. CASINOS - $10.00 X NO. OF GAMES X NO. OF DAYS - EXHIBITION CASINOS - $25.00 X NO. OF GAMES X NO. OF DAYS.

(2) BRITISH COLUMBIA - A BUSINESS TAX IN VARYING AMOUNTS IS COLLECTED BY MUNICIPAL AUTHORITIES.

PROVINCIAL TAX COMPARISON - GAS AND ELECTRICITY

NO. ITEM	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(1) GAS -										
DOMESTIC -										
HEATING	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	8%	EXEMPT	EXEMPT	EXEMPT	12% (5)
COOKING	EXEMPT	EXEMPT	EXEMPT	7%	EXEMPT	8%	EXEMPT	EXEMPT	EXEMPT	12% (5)
COMMERCIAL -										
HEATING	6%	EXEMPT	EXEMPT	7%	EXEMPT	8%	EXEMPT	EXEMPT	EXEMPT	12%
MANUFACTURING	6% (3)	EXEMPT	EXEMPT (1)	7%	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
(2) ELECTRICITY -										
DOMESTIC -										
HEATING	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	8%	EXEMPT	TAXABLE (4)	EXEMPT	EXEMPT
LIGHTING	EXEMPT	EXEMPT	EXEMPT	7%	EXEMPT	8%	EXEMPT	TAXABLE (4)	EXEMPT	EXEMPT
COOKING	EXEMPT	EXEMPT	EXEMPT	7%	EXEMPT	8%	EXEMPT	TAXABLE (4)	EXEMPT	EXEMPT
COMMERCIAL -										
HEATING	6%	EXEMPT	EXEMPT	7%	EXEMPT	8%	EXEMPT	TAXABLE (4)	EXEMPT	12%
LIGHTING	6%	EXEMPT	7%	7%	EXEMPT	8%	EXEMPT	TAXABLE (4)	EXEMPT	12%
MANUFACTURING	6%	EXEMPT	EXEMPT	7%	EXEMPT	EXEMPT	EXEMPT	TAXABLE (4)	EXEMPT	EXEMPT
(3) COMMISSION - GAS	3% OF TAX COLLECTED TO MAX. OF $90/MONTH, PER PERSON	N/A	7% OF 1ST $300 - 1% ON BALANCE MAX. $5,000	5% ON 1ST $200 - 1% ON BALANCE MAXIMUM $200 PER MONTH	N/A	N/A	N/A	N/A	N/A	NIL

PROVINCIAL TAX COMPARISON - GAS AND ELECTRICITY

NO. ITEM	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I	NEW-FOUNDLAND
(3) COMMISSION - ELECTRICITY	3% OF TAX COLLECTED TO MAX. OF $90/MONTH, PER PERSON	N/A	7% OF 1ST $300 - 1% ON BALANCE - MAX. $5,000 PER YEAR	5% OF 1ST $200 - 1% ON BALANCE MAX. $200 PER MONTH	N/A	N/A	N/A	1-1/2% MAX. $1,000 PER YEAR	N/A	NIL
(4) FILING DATE (OF MONTH FOLLOWING)	15TH	N/A	20TH	20TH	N/A	15TH	20TH	20TH	N/A	20TH

(1) SASKATCHEWAN - GAS, SUCH AS NATURAL GAS USED IN STATIONARY INTERNAL COMBUSTION ENGINES OR TURBINES, IS TAXABLE.

(2)

(3) BRITISH COLUMBIA - GAS, SUCH AS PROPANE, COMPRESSED NATURAL GAS OR LIQUEFIED PETROLEUM USED FOR COMBUSTION IN MOTOR VEHICLES, IS EXEMPT UNDER THE MOTOR FUEL TAX ACT WHEN USED TO PROPEL MOTOR VEHICLES.

(4) NOVA SCOTIA - RATES:
- (A) 50¢ PER MONTH FOR DOMESTIC USE.
- (B) $1.00 PER MONTH FOR ELECTRICITY PURCHASED BY RELIGIOUS ORGANIZATIONS.
- (C) NOT LESS THAN $1.00 PER MONTH OR GREATER THAN $30.00 PER MONTH FOR ELECTRICITY PURCHASED FOR COMMERCIAL USE.

(5) NEWFOUNDLAND - PROPANE GAS USED FOR COOKING OR HEATING IN DOMESTIC ESTABLISHMENTS WHEN SOLD IN REFILLABLE CYLINDERS OF NOT LESS THAN EIGHTY-NINE LITRES (100 POUNDS) CAPACITY IS EXEMPT.

PROVINCIAL TAX COMPARISON
(CAR REGISTRATION FEES AND OTHER RELATED INFORMATION)

	N.W.T.	YUKON	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO (2)	QUEBEC	NEW-BRUNSWICK (4)(17)	NOVA SCOTIA	P.E.I.	NEW FOUNDLAND
(1) PASSENGER CAR REGISTRATION FEES												
A. BASIS OF REGISTRATION -	WEIGHT	WHEEL BASE	WEIGHT	FLAT FEE	WHEEL BASE	CURB WEIGHT	FLAT FEE	FLAT FEE	CURB WEIGHT	CURB WEIGHT	PER VEHICLE	WEIGHT
B. FEES												
(I) 1991 JETTA GL - 4 DR W.B. 247/CM 1046 KG CYL. 4	$50.00	$36.00	$43.00	$50.00	$48.00	$22.00	$66.00	$94.00	$44.00	$52.00	$48.00	$63.00
(II) 1991 TOYOTA (COROLLA) LE 4-DOOR W.B. 243.0/CM 1020 KG CYL. 4	$50.00	$36.00	$43.00	$50.00	$48.00	$22.00	$66.00	$94.00	$44.00	$52.00	$48.00	$63.00
(III) 1991 CHEVROLET (CAVALIER) 4-DOOR W.B. 257.1/CM 1041 KG CYL. 4	$50.00	$36.00	$43.00	$50.00	$48.00	$22.00	$66.00	$94.00	$44.00	$52.00	$48.00	$63.00
(IV) 1991 FORD (TEMPO) GLS 4-DOOR W.B. 253.7/CM 1168 KG CYL. 4	$50.00	$36.00	$43.00	$50.00	$48.00	$22.00	$66.00	$94.00	$44.00	$52.00	$48.00	$63.00
(V) 1991 FORD (THUNDERBIRD)SPO 2-DOOR LX W.B. 287.0/CM 1619 KG CYL. 6	$50.00	$36.00	$49.00	$50.00	$55.00	$32.00	$66.00	$94.00	$72.00	$69.00	$48.00	$63.00
(VI) 1991 DODGE CARAVAN SE STW. WAGON W.B. 284.5/CM 1387.7 KG CYL. 6	$50.00	$36.00	$43.00	$50.00	$55.00	$29.00	$66.00	$94.00	$53.00	$52.00	$48.00	$63.00
(VII) 1991 OLDS CUTLAS CIERRA 4-DOOR W.B. 266.4/CM 1227 KG CYL. 6	$50.00	$36.00	$43.00	$50.00	$48.00	$26.00	$66.00	$94.00	$53.00	$52.00	$48.00	$63.00
(VIII)1991 PONTIAC BONNEVILLE LE 4-DOOR W.B. 281.5/CM 1447 KG CYL. 6	$50.00	$36.00	$49.00	$50.00	$55.00	$31.00	$66.00	$94.00	$63.00	$52.00	$48.00	$63.00
(IX) 1990 VOLVO 740 GL 4-DOOR W.B. 277.0/CM 1315 KG CYL. 4	$50.00	$36.00	$43.00	$50.00	$48.00	$28.00	$66.00	$94.00	$53.00	$52.00	$48.00	$63.00

	N.W.T.	YUKON	BRITISH COLUMBIA (3)	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO (2)	QUEBEC (3) (3A)	NEW BRUNSWICK (4) (17)	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(X) 1991 FORD (TAURUS) GL 4-DOOR W.B. 269.3/CM 1389 KG CYL. 6	$50.00	$36.00	$43.00	$50.00	$48.00	$27.00	$66.00	$94.00	$53.00	$52.00	$48.00	$63.00
(XI) 1991 OLDSMOBILE 98 ELITE 4-DOOR W.B. 281.5/CM 1469 KG CYL. 6	$50.00	$36.00	$49.00	$50.00	$55.00	$30.00	$66.00	$94.00	$63.00	$52.00	$48.00	$63.00
(2) DRIVER LICENSING (FOR ONE YEAR)												
DRIVER	$10.00	$3.00	(14) $7.00/YR.	$6.00	$20.00	$13.00(1)	$10.00	(8) $20.00	$9.00	$20 ALL LICENCES 3 YEARS	(13) $15.00	(11) $11.00
CHAUFFEUR	$10.00	$3.00	$10.00(14) (THROUGH POLICE)	$6.00	$20.00	$13.00(1)	$10.00	$20.00	$9.00		$15.00	(11) $11.00
(3) PASSENGER CAR REGISTRATIONS												
LATEST AVAILABLE	19,967	10,050	2,128,906	1,211,177	(9) 487,000	496,000	4,244,200	(10) 1990 2,909,048	(6) 309,037	394,246	63,947	200,374
(4) MOTOR TRUCK REGISTRATIONS												
LATEST AVAILABLE	10,033	(15) 15,365	780,887	573,265	214,000	200,000	907,744	(10A) 1990 98,748	(7) 132,195	154,611	21,159	90,241
(5) POPULATION PER PASSENGER CAR	2.60	2.53	1.40	2.03	2.08	2.20	2.21	2.54	2.31	2.24	2.01	2.84

(1) MANITOBA - IN ADDITION TO THE DRIVER LICENSE FEES, AN ADDITIONAL CHARGE OF $35.00 (LESS $5.00 FOR EACH MERIT TO A MAXIMUM OF $25) IS ASSESSED UPON REGISTRATION OF DRIVERS IN RESPECT OF INSURANCE.

(2) ONTARIO - PASSENGER VEHICLES REGISTERED - BY NORTHERN ONTARIO RESIDENTS $33.00 BY TORONTO RESIDENTS $90.00.

(3) INCLUDING EXTRA FEES FOR REGISTRATION PLATES, ETC.: QUEBEC - $4.00; ALBERTA - $6.00 (M.V.A.C. FUND).3(A)FLAT FEE: UNDER 1,351/KG $55.00, OVER $90.00

(4) NEW BRUNSWICK - ADDITIONAL $9.00 RE REGISTRATION OF ALL MOTOR VEHICLES WHEN NEW PLATES ARE ISSUED.

(5)

(6) NEW BRUNSWICK - EXCLUDES VEHICLES LICENSED TO MUNICIPAL PROVINCIAL AND FEDERAL GOVERNMENTS, COMMERCIAL BUSES AND HIGHWAY-USE FARM TYPE TRACTORS.

(7) NEW BRUNSWICK - INCLUDES COMMERCIAL FULL YEAR, FARM PRODUCE SEASON: MISCELLANEOUS (CONSTRUCTION EQUIPMENT ETC.), SERVICE CRANES, HEARSES AND FARM TRUCKS.

(8) QUEBEC - AN ADDITIONAL CHARGE OF $25.00 IS ASSESSED IN RESPECT OF INSURANCE. THIS AMOUNT INCLUDES SALES TAX OF 9%.

(9) SASKATCHEWAN - INCLUDES 1/2 TON TRUCKS, MOTORHOMES AND MOTORCYCLES.

(10) QUEBEC - NUMBER OF UNITS REGISTERED; NOT NUMBER OF REGISTRATIONS PROCESSED.

(10A) QUEBEC - INCLUDES ONLY TRUCKS, IF THE WEIGHTOF THE TRUCK IS OVER 3,000 KG.

(11) NEWFOUNDLAND - THREE YEAR MINIMUM $33.00 FOR ALL CLASSES INCLUDING ENDORSEMENTS FOR MOTORCYCLE AND TRACTION ENGINE.

(12) N.W.T. - INCLUDES 1/2 TON TRUCKS.

(13) P.E.I. - 3 YEAR MINIMUM - $15.00 FOR ALL CLASSES OF LICENCES.

(14) B.C. - IN ADDITION TO THE LICENCE FEE THERE IS A $15.00 INITIAL REGISTRATION FEE AND A PLATE FEE OF $10.00. - LICENCE FEES AND BASIC INSURANCE PREMIUMS PROVIDING MINIMUM THIRD PARTY LEGAL LIABILITY AND ACCIDENT BENEFITS ARE SYNONYMOUS AS ONE CANNOT BE PURCHASED WITHOUT THE OTHER. FOR CARS, TRUCKS, MOTORCYCLES AND TRAILERS, MINIMUM COVERAGE IS $300,000, AND FOR BUSES - $1,000,000. - DRIVER'S LICENCE FEES: (APPLIES TO ALL CLASSES) - RENEWAL-$35.00 FOR 5 YEARS, INITIAL- $15.00 FOR 2 YEARS. A PERSON WHO HAS HAD HIS LICENCE CANCELLED DUE TO A PROHIBITION IS THEN PLACED ON A TWO-YEAR TERM - COST - $15.00 PLUS $50 REINSTATEMENT FEE. THERE IS NO REFUND FOR A LICENCE THAT IS CANCELLED. FOR PERSONS 65 YEARS OF AGE OR OLDER, THE $35.00 FEE IS REDUCED TO $15.00 FOR THE SAME PERIOD.

(15) YUKON - REGISTERED AS PRIVATE PASSENGER.

(16) P.E.I. - PASSENGER CARS INCLUDES 1/2 TON TRUCKS - REGISTRATION STAGGERED BY BIRTH DATES.

(17) NEW BRUNSWICK - RATES TO INCREASE BY 10% - EFFECTIVE MAY 1/91

PROVINCIAL TAX COMPARISON - PARI-MUTUEL WAGERING

ANALYSIS OF A $2.00 WAGER

	BRITISH COLUMBIA	ALBERTA "A"CLASS	ALBERTA "B"CLASS	SASK-ATCHEWAN	MANITOBA (5)	(13) ONTARIO	QUEBEC (8) (15) LARGE	QUEBEC (8) (15) MEDIUM	QUEBEC (8) (15) SMALL	NEW BRUNSWICK	NOVA SCOTIA	(14) P.E.I. WIN PLACE SHOW	(14) P.E.I. FEATURE	NEW-FOUNDLAND
	$	$	$	$	$	$	$	$	$	$	$	$	$	$
(1) NET PROVINCIAL TAX	.0585	.10	.10	.20	.1861	.14	.21(2)	.172 (2)	.15 (2)	.06	.0484	.17	.31	.22
(2) COLLECTOR'S COMMISSION	.0035	NIL	NIL	NIL (4)	.0019 (1)	NIL	NIL	NIL	NIL	.16 (6)	.154 (10)	(7) -	(7) -	NIL
(3) HORSEMEN'S ASSOC. GRANTS	.0780	NIL	NIL	NIL (4)	(4)	NIL	NIL (12)	NIL (12)	NIL (12)	NIL	.0176 (16)	NIL	NIL	NIL (9)
(4) FEDERAL GOVT. FEES	.016	.016	.016	.016	.016	.016	.016	.016	.016	.016	.016	.016	.016	.016
(5) ALLOWED TO TRACK UNDER FEDERAL CRIMINAL CODE	.20	.20	.22	.29	.30	.22	.27	.27	.27	.24	.24	.24	.24	.24
(6) DISTRIBUTED TO WINNERS	1.644	1.684	1.664	1.494	1.496	1.624	1.544	1.564	1.542	1.524	1.524	1.574	1.434	1.526
(7) TOTAL AMT. WAGERED	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00

(1) MANITOBA - COMMISSION IS 1% OF TAX COLLECTED BY TRACK OPERATOR.

(2) QUEBEC - VOLUME WAGERED PER CARD, IN LARGE RACETRACKS, ($250,000 OR OVER), MEDIUM RACETRACKS ($125,000 TO $250,000) AND SMALL RACETRACKS ($125,000 OR UNDER). (1) BETS ON SINGLE WINNING HORSE: LARGE 4.0%, MEDIUM 2.0%, SMALL 1.0%. (2) BETS ON TWO WINNING HORSES: LARGE 12.0% MEDIUM 10.0%, SMALL 9.0% (3) BETS ON MORE THAN TWO WINNING HORSES: LARGE 14.5%, MEDIUM 12.5%, SMALL 12%. USED ABOVE: LARGE TRACKS 10.5%, MEDIUM TRACKS 8.5% AND SMALL TRACKS 7.5%.

(4) SASKATCHEWAN AND MANITOBA - THE SASKATCHEWAN HORSE RACING COMMISSION MAKES GRANTS TO EXHIBITION BOARDS, UNDER WHOSE AUSPICES RACES ARE HELD, WHICH ARE EQUAL TO VIRTUALLY THE AMOUNT OF TAX COLLECTED. IN MANITOBA GRANTS FOR PURSE AND BREEDER SUPPORT AND EXPENSES OF THE MANITOBA HORSE RACING COMMISSION ARE NEARLY EQUAL TO THE AMOUNT OF TAX COLLECTIONS.

(5) MANITOBA - AN ADDITIONAL 5% TAX (TOTAL 12.5%) IS IMPOSED ON WAGERS RE 3 OR MORE HORSES. AVERAGE OF 9.4% USED IN ABOVE

(6) NEW BRUNSWICK - LARGE TRACKS - AMOUNTS WAGERED ON FIRST $400,000 - 8%; IN EXCESS OF $400,000 - 6 1/2%. IN ADDITION, NOTWITHSTANDING THE AMOUNTS WAGERED, THE RACE ASSOCIATION SHALL BE ENTITLED TO A COMMISSION OF 8% IN RESPECT OF AMOUNTS WAGERED AT RACE MEETS CONDUCTED ON OR AFTER OCTOBER 1ST IN ANY YEAR.
SMALL TRACKS - AMOUNTS WAGERED - 10 1/2%.
- A GRANT EQUAL TO 1/2 OF 1% OF THE AMOUNT WAGERED THROUGH THE PROVINCIAL DEPARTMENT OF AGRICULTURE IS MADE TO THE ATLANTIC BREEDERS ASSOC. (ALONG WITH NOVA SCOTIA AND PRINCE EDWARD ISLAND) AS ASSISTANCE TO INDUSTRY. THIS IS PROPOSED TO BE INCREASED TO 1% IN 1988.

(7) PRINCE EDWARD ISLAND - A GRANT IS PROVIDED ANNUALLY WHICH IS VIRTUALLY EQUAL TO THE AMOUNT OF TAX COLLECTED.

(8) QUEBEC - APART FROM THE PARI-MUTUEL BETTING TAX, THE FOLLOWING DUTIES ARE LEVIED UNDER THE ACT RESPECTING LOTTERIES, RACES, PUBLICITY CONTESTS AND AMUSEMENT MACHINES: RACE TRACK OPERATOR'S LICENCE: FROM $50 TO $500/ANNUM DEPENDING ON CLASSES OF RACE TRACK.
RACING LICENCE: FROM $65 TO $975/RACE CARD DEPENDING ON THE OVERALL AVERAGE OF STAKES PER RACING CARD DURING THE CALENDAR YEARS PRECEDING THE DATE OF APPLICATION FOR THE LICENCE OR THE CLASSES OF RACE TRACK.

(9) NEWFOUNDLAND - MAKES ANNUAL GRANT OF 50% OF NET TAX REMITTED TO ST. JOHN'S TROTTING PARK - THE ONLY TRACK IN OPERATION.

(10) NOVA SCOTIA - AN AMUSEMENT TAX OF 11% OF AMOUNT BET IS DEDUCTED FROM THE AMOUNT BET, 70% OF THIS AMOUNT IS PAID AS COMMISSION (70% OF 11% OF $2.00 = .154, ITEM (2)), 8% OF THIS AMOUNT (8% OF 11% OF $2.00 = $.0176 (ITEM 3)) IS PAID AS PRIZES FOR HORSE OWNERS AND 22% OF THIS AMOUNT (22% OF 11% OF $2.00 = $.0484 (ITEM (1)) IS PAYABLE TO THE PROVINCE. LICENCE FEE IS $5.00 FOR EACH PARI-MUTUEL BETTING MACHINE.

(11)

(12) QUE. - 2.2% OF THE HIGHEST VOLUME OF WAGERS OBSERVED OVER THE PAST TWO PRECEDING YEARS IS REMITTED TO A CORPORATION ESTABLISHED FOR THE PURPOSE OF PROMOTING AND ASSISTING THE RACE HORSE INDIRECTLY. THE GOVERNMENT ASSURES A MINIMUM AMOUNT OF $13,100,000 FOR 1987-88. SUBSEQUENTLY THIS AMOUNT WILL BE INDEXED TO THE RATE OF INFLATION.

(13) ONT. - TRIACTOR WAGERS TAXED AT 9%. THE ADDITIONAL 2% RETURNED TO RACE TRACK OPERATORS.

(14) P.E.I. - TAX RATE - 8.5% FOR WIN, PLACE, AND SHOW WAGERS - 15.5% FOR FEATURE WAGERS.

(15) QUE. - THE GOVERNMENT HAS PROPOSED A GRADUAL REDUCTION IN THE TAX RATE EQUAL TO 2/3 OF A PERCENTAGE POINT OF TAX FOR EVERY ONE PERCENTAGE POINT OF DECREASE IN THE RACETRACK COMMISSION RATE, TO A MAXIMUM REDUCTION IN THE TAX OF TWO PERCENTAGE POINTS.

(16) NOVA SCOTIA - PRIZES FOR HORSE OWNERS.

PROVINCIAL TAX COMPARISON - CORPORATION CAPITAL TAX

NO. ITEM	P.E.I.	BRITISH COLUMBIA (3)	SASKATCHEWAN(6)	MANITOBA	ONTARIO	QUEBEC	NOVA SCOTIA	NEWFOUNDLAND	NEW BRUNSWICK	ALBERTA
(1) GENERAL RATE OF TAX	N/A	N/A	.6% (6)	.3% (5)	.3% (1)	.5%	N/A	N/A	N/A	N/A
(2) SPECIAL RATE OF TAX FOR BANKS AND LOAN CORPORATIONS	YES: - 3.0% FOR BANKS LOAN AND TRUST COMPANIES	YES: (3) -2% FOR BANKS AND TRUST COMPANIES WITH OVER $500,000,000 CAPITAL "0" RATE BELOW $500,000,000 CAPITAL	YES: - 3.0% FOR LOAN AND TRUST CORPORATIONS - 3.0% FOR BANKS	YES: -3.0% FOR BANK -3.0% FOR TRUST AND AND LOAN CORPORATIONS	YES: - 1.0% FOR LOAN AND TRUST CORPORATIONS - 1.0% FOR BANKS	YES: - 1.035% (7)	YES: -3.0% FOR BANKS LOAN AND TRUST CORPORATIONS	BANKS, LOAN AND TRUST COMPANIES 3.0%	BANKS, LOAN AND TRUST COMPANIES 3.0%	YES: 2% FOR BANKS AND TRUST COMPANIES
(3) DIFFERENT TAX BASE FOR BANKS AND LOAN CORPORATIONS	ONLY BANKS AND TRUST AND LOAN COMPANIES	ONLY BANKS AND LOAN AND TRUST COMPANIES TAXED	YES	YES	YES	YES	ONLY BANKS & LOAN COMPANIES TAXED	ONLY BANKS & TRUST COMPANIES TAXED	ONLY BANKS AND LOAN COMPANIES TAXED	ONLY BANKS AND TRUST COMPANIES TAXED
(4) NOTCH PROVISION	NO	NO	NO	YES	YES	NO	NO	NO	NO	NO
(5) SMALL BUSINESS EXEMPTION	$2,000,000 STANDARD EXEMPTION ON PAID UP CAPITAL OF BANKS, TRUST AND LOAN COMPANIES	N/A	NO; $10,000,000 BASIC DEDUCTIONS FOR ALL CORPORATIONS	LESS THAN $1,000,000	(1)	NO	LESS THAN $500,000, N.S. CORPORATIONS $2,000,000	$200,000	$10,000,000 EXEMPTION FOR SMALL BANKS & LOAN AND TRUST COMPANIES	N/A
(6) MINIMUM TAX	NO	NO	NO	NO	YES (1)	YES	NO	NO	NO	NO
(7) EXEMPT CORPORATIONS: -CREDIT UNION -COOPERATIVES -FAMILY FARM CORPORATIONS -INSURANCE CORPORATIONS	ALL EXCEPT BANKS AND TRUST AND LOAN COMPANIES	ALL EXCEPT BANKS AND TRUST COMPANIES	YES YES YES YES	YES YES YES NO	NO - FLAT RATE NO NO - FLAT RATE YES (2)	YES YES NO (4) NO	ALL EXCEPT BANKS AND TRUST & LOAN COMPANIES	ALL EXCEPT BANKS & TRUST COMPANIES	ALL EXCEPT BANKS & TRUST & LOAN COMPANIES	ALL EXCEPT CREDIT UNIONS (8)
(8) CERTAIN CROWN CORPORATIONS TAXABLE	N/A	N/A	DESIGNATED IN REGULATIONS	AT MINISTER'S DISCRETION	DESIGNATED IN REGULATIONS	DESIGNATED IN REGULATIONS	N/A	N/A	N/A	NO

PROVINCIAL TAX COMPARISON - CORPORATION CAPITAL TAX

NO. ITEM	P.E.I.	BRITISH COLUMBIA (3)	SASKATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NOVA SCOTIA	NEWFOUNDLAND	NEW BRUNSWICK	ALBERTA
(9) GOODWILL ALLOWANCE	NO	N/A	YES	YES	YES	NO	NO	NO	NO	N/A
(10) TERM DEPOSITS PERMITTED IN INVESTMENT ALLOWANCE	NO	N/A	YES, IF OUT-STANDING OVER 90 DAYS	YES	YES - AT LEAST 120 DAYS PRIOR TO YEAR END	NO	NO	NO	NO	N/A
(11) CERTAIN "TRADE ACCOUNTS" PAYABLE TO OTHER CORPORATIONS INCLUDED IN CAPITAL TAX BASE	NO	N/A	DUE TO RELATED CORPORATIONS DUE TO OTHER CORPORATIONS OVER 90 DAYS	ACCOUNTS OVER 90 DAYS	CORPS. - AT LEAST 120 DAYS PRIOR TO YEAR END. UNRELATED CORPS. - AT LEAST 365 DAYS PRIOR TO YEAR END	ACCOUNTS OVER 6 MONTHS	NO	NO	NO	N/A
(12) INSTALL-MENT TECHNIQUES	YES	YES	YES	YES	YES	YES	YES	YES	YES	N/A

(1) ONT. - SMALL CORPORATIONS ARE TAXED AS FOLLOWS:

- CORPORATIONS WITH TOTAL ASSETS AND GROSS REVENUES OF $1 MILLION OR LESS; EXEMPT.
- CORPORATIONS WITH TOTAL ASSETS OR GROSS REVENUES IN EXCESS OF $1 MILLION, BUT WITH TAXABLE CAPITAL UNDER $1 MILLION; FLAT RATE OF $100.
- CORPORATIONS WITH TOTAL ASSETS OR GROSS REVENUES IN EXCESS OF $1 MILLION BUT BOTH LESS THAN 1.5 MILLION, AND WHOSE TAXABLE CAPITAL EXCEEDS $1 MILLION BUT IS LESS THAN $2 MILLION; FLAT RATE OF $200.
- CORPORATIONS WITH TOTAL ASSETS OR GROSS REVENUES IN EXCESS OF $1.5 MILLION, AND TAXABLE CAPITAL IN EXCESS OF $1 MILLION BUT LESS THAN $2 MILLION; FLAT RATE OF $500.
- THE GENERAL RATE OF 3/10 OF 1% IS PHASED IN FOR CORPORATIONS WITH TAXABLE CAPITAL BETWEEN $2 MILLION AND $2.3 MILLION.
- THE GENERAL RATE OF 3/10 OF 1% APPLIES TO CORPORATIONS WITH TAXABLE CAPITAL EXCEEDING $2.3 MILLION.

(2) ONT. - INSURANCE CORPORATIONS PAY PREMIUM TAX INSTEAD OF CAPITAL TAX.

(3) B.C. - TO ALL TRUST CORPORATIONS & BANKS WITH TAXABLE PAID UP CAPITAL IN EXCESS OF $500M APRIL 1/87 MINUS ANY B.C. CORPORATION INCOME TAX PAID.

(4) QUE. - CORPORATIONS WHOSE PRINCIPAL SOURCE OF INCOME IS AGRICULTURE OR FISHING ARE ALLOWED A DEDUCTION OF $300,000 IN COMPUTING PAID UP CAPITAL. SUBJECT TO A MINIMUM TAX OF $57.50. EXEMPTION FOR NEW CORPORATIONS FOR 3 YEARS ON 1ST $2,000,000 OF TAXABLE CAPITAL SUBJECT TO MINIMUM TAX OF $115 PER YEAR.

(5) MAN. - IN ADDITION, A SURTAX OF .2% IS IMPOSED ON TAXABLE PAID UP CAPITAL IN EXCESS OF $10,000,000.

(6) SASK.- EFFECTIVE JULY 1ST, 1988 LARGE RESOURCE CORPORATIONS (OIL, NATURAL GAS, POTASH, URANIUM, AND COAL), ARE SUBJECT TO A TAX OF 2% OF THE VALUE OF THEIR PRODUCTION MINUS EXISTING CAPITAL TAX LIABILITY.

(7) QUE. - THE BASIC RATE IS 9/10 OF 1% OF WHICH A SURTAX OF 15% IS ADDED.

(8) ALBERTA - CREDIT UNIONS PAY A MAXIMUM OF $100. PER YEAR.

PROVINCIAL MINING TAX COMPARISON

(THE INFORMATION PRESENTED HEREWITH IS PARAPHRASED FOR THIS PRESENTATION AND IS NOT AN EXHAUSTIVE REVIEW OF THE LEGISLATION IN QUESTION)

	BRITISH COLUMBIA **	SASKATCHEWAN *
1. BASE	A TWO STAGE TAX DERIVED FROM A SINGLE MINING OPERATION: THE GROSS REVENUE FROM THE MINE IS DEFINED AS THE FAIR MARKET VALUE OF THE MINERAL PRODUCT DISPOSED OF AND ANY AMOUNTS RECOVERABLE ON NON-CAPITAL EXPENSES FOR THE CURRENT FISCAL YEAR. NET CURRENT PROCEEDS IS DEFINED AS GROSS REVENUE LESS THE PRESCRIBED COSTS AND EXPENDITURES THAT ARE NOT ON ACCOUNT OF CAPITAL IN THE CURRENT FISCAL YEAR. NET REVENUE IS DEFINED AS THE POSITIVE AMOUNT OF GROSS REVENUE AND ANY RECOVERY OF CAPITAL COSTS LESS THE BALANCE OF THE CUMULATIVE EXPENDITURE ACCOUNT AT THE END OF THE PRECEEDING YEAR, THE COSTS AND EXPENDITURES (INCLUDING CAPITAL COSTS) INCURRED AND THE AMOUNT OF THE INVESTMENT ALLOWANCE FOR THE CURRENT FISCAL YEAR. WHEN THIS CALCULATION RESULTS IN A "NEGATIVE" NUMBER THE BALANCE BECOMES THE CUMULATIVE EXPENDITURE ACCOUNT AT THE END OF THE YEAR.	NET PROFIT DERIVED FROM MINING AND PROCESSING OPERATIONS: GROSS REVENUE FROM THE SALE OF MINERAL PRODUCTS, LESS: - EXPENSES PROPERLY ATTRIBUTABLE TO THE MINING AND PROCESSING OPERATIONS - APPROVED EXPLORATION AND PRE-PRODUCTION EXPENSES - APPROVED RECLAMATION AND DECOMMISSIONING EXPENSES - ALLOWANCES FOR PROCESSING AND DEPRECATION. DEPRECIATION ALLOWANCES ARE: - PROCESSING AND SOCIAL ASSETS - 30% OF U.C.C. - MINING ASSETS - 100% OF U.C.C.
2. RATE	NET CURRENT PROCEEDS 2% FOR MINERALS; 7 1/2% FOR COAL NET REVENUE 13% FOR MINERALS; 7 1/2% FOR COAL	12 1/2%.
OTHER PROVISIONS		
3. DEPRECIATION	NONE	

*SEPARATE ROYALTY LEGISLATION APPLIES TO THE MINING OF URANIUM, POTASH AND COAL.

PROVINCIAL MINING TAX COMPARISON

(THE INFORMATION PRESENTED HEREWITH IS PARAPHRASED FOR THIS PRESENTATION AND IS NOT AN EXHAUSTIVE REVIEW OF THE LEGISLATION IN QUESTION)

	BRITISH COLUMBIA	SASKATCHEWAN
4. PROCESSING ALLOWANCE	NONE.	GENERALLY 8% OF THE CAPITAL COST OF DEPRECIABLE PROCESSING ASSETS, SUBJECT TO A MINIMUM OF 15% AND MAXIMUM OF 65% OF THE NET PROFIT DERIVED FROM MINING AND PROCESSING OPERATIONS BEFORE DEDUCTION OF PROCESSING ALLOWANCE. ADDITIONAL PROVISIONS FOR SPECIFIC MINERALS IN CERTAIN CIRCUMSTANCES.
5. EXPLORATION AND/OR DEVELOPMENT EXPENSE	PREPRODUCTION DISCOVERY COSTS FOR A PARTICULAR MINE INCLUDE ALL COSTS OF DISCOVERY OF THAT MINE AND ARE PRESERVED FOR FUTURE OPERATORS OF THAT MINE IF NOT USED IN THE DETERMINATION OF NET REVENUE. DEVELOPMENT COSTS INCLUDE OTHER COSTS INCURRED TO BRING THE MINE INTO COMMERCIAL PRODUCTION. EXPLORATION COSTS ARE DISCOVERY COSTS INCURRED BY AN OPERATOR AFTER BRINGING A MINE INTO PRODUCTION.	THE COST OF EXPLORATION IN SASKATCHEWAN DURING THE CURRENT YEAR IS ALLOWED AS AN EXPENSE. THE COST OF EXPLORATION IN SASKATCHEWAN DURING THE 5 YEARS PRECEDING THE COMMENCEMENT OF COMMERCIAL PRODUCTION IS ALLOWED AS A CURRENT YEAR EXPENSE TO THE EXTENT THAT IT HAS NOT PREVIOUSLY BEEN DEDUCTED. PRE-PRODUCTION EXPENSES FOR THE DESIGN, DEVELOPMENT, AND CONSTRUCTION OF THE MINE ARE ALLOWED AS A CURRENT YEAR EXPENSE TO THE EXTENT THEY HAVE NOT PREVIOUSLY BEEN DEDUCTED, NET OF GROSS REVENUE PRIOR TO THE BEGINNING OF COMMERCIAL PRODUCTION. ALL EXPLORATION AND PRE-PRODUCTION EPENSES MUST HAVE THE PRIOR APPROVAL OF THE MINISTER.
6. INVESTMENT CREDIT	NONE	
7. COST OF CAPITAL	AN INVESTMENT ALLOWANCE IS ALLOWED ON THE AVERAGE OF THE OPENING AND ENDING CUMULATIVE EXPENDITURE ACCOUNT BALANCES TIMES 1.25 OF THE AVERAGE BANK RATE FOR THE BANK OF CANADA FOR THE FISCAL PERIOD.	
8. RECLAMATION TAX CREDIT	AN OPERATOR MAY CLAIM A RECLAMATION TAX CREDIT FROM NET REVENUE TAX PAID ON EXPENSES OF RECLAMATION INCURRED AFTER A MINE CLOSES.	

MANITOBA

1. BASE — PROFIT OF THE OPERATOR-REVENUE FROM SALES OF MINERAL PRODUCTS MINED IN MANITOBA, CUSTOM PROCESSING REVENUE LESS SPECIFIC EXPENSES AS PROVIDED BY STATUTE AND APPROVED BY THE DIRECTOR.

2. RATE — 20% - IN ADDITION A TEMPORARY 1 1/2% TAX IS ALSO IMPOSED (FOR 1989).

OTHER PROVISIONS

3. DEPRECIATION - NOT IN EXCESS OF 20% OF UNDEPRECIATED BALANCE OF THE DEPRECIABLE ASSETS (AS DEFINED) OF THE OPERATOR. UP TO 60% IF LIFE OF MINE SO JUSTIFIED AND AUTHORIZED BY LIEUTENANT GOVERNOR IN COUNCIL.

4. PROCESSING ALLOWANCE — (A), (B) AND (C) SUBJECT TO A MAXIMUM OF 65% OF THE PROFIT OF THE OPERATOR.

(A) IN-PROVINCE PROCESSING - ALLOWANCE IN FISCAL YEAR FOR PROCESSING MINERALS OR MINERAL PRODUCTS IN MANITOBA =

$$\frac{M}{N} \times Q \times .08$$

M IS THE QUANTITY OF THE MINERAL BEARING SUBSTANCES MINED IN MANITOBA THAT WERE PROCESSED IN EACH STAGE OF PROCESSING BY PROCESSING ASSETS OF THE OPERATOR IN THE FISCAL YEAR;

N IS THE TOTAL QUANTITY OF MINERAL BEARING SUBSTANCES FROM ALL SOURCES THAT WERE PROCESSED IN EACH STAGE OF PROCESSING BY PROCESSING ASSETS OF THE OPERATOR IN THE FISCAL YEAR; AND

Q IS THE ORIGINAL COST OF THE PROCESSING ASSETS OF THE OPERATOR ACTUALLY USED IN EACH OF THE STAGES OF PROCESSING IN THE FISCAL YEAR IN PROCESSING THE OUTPUT OF THE MINE LESS ALL AMOUNTS, WITH RESPECT TO THE PURCHASE OF PROCESSING ASSETS, DEDUCTED BY THE OPERATOR UNDER SUBSECTION 18(2) FROM THE TAX PAYABLE IN ANY PREVIOUS FISCAL YEAR.

(B) OUTSIDE PROVINCE PROCESSING - ALLOWANCE IN FISCAL YEAR FOR PROFIT EARNED FROM PROCESSING OUTSIDE MANITOBA =

$$O \times \frac{M}{N} \times .08$$

O IS THE ORIGINAL COST OF THE ASSETS OF THE OPERATOR THAT ARE LOCATED OUTSIDE MANITOBA, THAT, IF THEY WERE LOCATED WITHIN MANITOBA, WOULD BE PROCESSING ASSETS OF THE OPERATOR AND THAT WERE USED IN THE FISCAL YEAR FOR WHICH THE ALLOWANCE IS BEING CALCULATED BY USE OF THE FORMULA, FOR PROCESSING MINERALS OR MINERAL PRODUCTS MINED IN MANITOBA LESS ALL DEPRECIATION CHARGED TO THOSE ASSETS AS SHOWN IN THE BOOKS OF THE OPERATOR FOR THE PURPOSES OF PREPARING FINANCIAL STATEMENTS FOR THE SHAREHOLDERS OF THE OPERATOR UP TO THE END OF THE FISCAL YEAR IMMEDIATELY PRECEDING THE FISCAL YEAR FOR WHICH THE ALLOWANCE IS BEING CALCULATED BY USE OF THE FORMULA;

M IS THE AMOUNT OF MINERAL BEARING SUBSTANCES MINED IN MANITOBA THAT WERE PROCESSED BY THOSE ASSETS IN THE FISCAL YEAR; AND

N IS THE TOTAL AMOUNT OF MINERAL BEARING SUBSTANCES FROM ALL SOURCES THAT WAS PROCESSED BY THOSE ASSETS IN THE FISCAL YEAR.

(C) SERVICE ASSETS - 25% OF IN-PROVINCE PROCESSING ALLOWANCE (A)

MANITOBA

5. EXPLORATION AND/OR DEVELOPMENT EXPENSE -

- EXPLORATION EXPENSE ALLOWABLE (IF APPROVED BY DIRECTOR) AS EXPENSE IN CURRENT YEAR PLUS ANY EXPLORATION EXPENSE THAT WAS INCURRED BY THE OPERATOR FROM JANUARY 1ST, 1979 TO DECEMBER 31, 1985, PLUS QUALIFIED EXPLORATION EXPENSES INCURRED AFTER DECEMBER 31, 1985, WHETHER BEFORE OR AFTER THE OPERATION COMMENCED MINING ACTIVELY IN THE PROVINCE, NOT PREVIOUSLY CLAIMED AS CURRENT EXPENSE.

- RESEARCH COSTS INCURRED TO DEVELOP NEW PRODUCTS OR USES OF MINERALS MINED IN MANITOBA.

6. INVESTMENT CREDIT -

AN AMOUNT UP TO 50% OF THE TAX OTHERWISE PAYABLE, EQUAL TO 5% OF THE AMOUNT INVESTED DURING THE LAST 10 YEARS BY THE OPERATOR FOR:

- NEW CONSTRUCTION OF MINING O PROCESSING FACILITIES IN MANITOBA
- MAJOR EXPANSION OR MODERNIZATION OF MINING OR PROCESSING FACILITIES IN MANITOBA
- MAJOR ADDITIONS OR RENOVATIONS TO MINING OR PROCESSING FACILITES IN MANITOBA FOR MEETING ENVIRONMENTAL STANDARDS
- INVESTORS WHO PURCHASE EQUITY IN AN ELIGIBLE MINERAL EXPLORATION INVESTMENT CORPORATION QUALIFY FOR A GOVERNMENT GRANT EQUAL TO 25% OF THE INVESTMENT.

PROVINCIAL MINING TAX COMPARISON

(THE INFORMATION PRESENTED HEREWITH IS PARAPHRASED FOR THIS PRESENTATION AND IS NOT AN EXHAUSTIVE REVIEW OF THE LEGISLATION IN QUESTION)

	ONTARIO (ANNOUNCED IN OCTOBER 24, 1985 BUDGET)	QUEBEC
1. BASE	ANNUAL PROFIT OF THE MINE(S) COMPUTED BY DEDUCTING FROM THE GROSS RECEIPTS OR VALUE OF THE ORE AT PIT'S MOUTH, EXPENSES, PAYMENTS, ALLOWANCES OR DEDUCTIONS AS ALLOWED BY THE ACT. IN GENERAL, ALL MINES OPERATED BY ASSOCIATED OPERATIONS ARE DEEMED TO BE ONE MINE UNDER THE ACT BUT CERTAIN MINES, OR MAJOR EXPANSION OF EXISTING MINES, ARE EXEMPTED FROM THIS PROVISION. A 3 YEAR TAX HOLIDAY IS GRANTED FOR NEW MINES AND MAJOR EXPANSIONS (LIMITED TO $10 M OF PROFIT PER MINE).	ANNUAL PROFITS IN GENERAL, ANNUAL PROFITS ARE EQUAL TO THE GROSS VALUE OF THE YEAR'S OUTPUT (MINERAL SUBSTANCES TAKEN FROM A MINE WHICH ARE REMOVED SOLD OR SHIPPED AND ALL SUBSTANCES RESULTING FROM THE MILLING, CONCENTRATING OR SMELTING THEREOF, OR WHAT ARE OTHERWISE EXTRACTED THEREFROM IN A PLANT FORMING PART OF A MINE) SOLD, UTILIZED OR SHIPPED DURING THE YEAR LESS CERTAIN SPECIFIED COSTS OF OPERATIONS AND EXPENSES. CORPORATIONS NOT DEALING AT ARMS LENGTH ARE TAXED AS BEING ONE SINGLE OPERATION.
2. RATE	0 - $500,000 - NIL OVER $500,000 - 20%	1. - DUTY 18% SINGLE RATE AFTER APRIL 23, 1985. - $90,000 DUTY CREDIT CAN BE CARRIED FORWARD 3 YEARS. 2. - 18% OF LOSSES MAY BE CARRIED OVER TO THE 3 PRECEDING YEARS AND 7 SUCCEEDING YEARS. 3. - REFUNDABLE CREDIT EQUAL LESSOR OF (a) 18% OF LOSS (b) 18% OF ELIGIBLE AMOUNT (ELIGIBLE AMOUNT IS AGGREGATE OF DEDUCTIONS CLAIMED IN THE YEAR WITH REGARD TO MINE EXPLORATION AND DEVELOPMENT EXPENSES AND DEPRECIATION ALLOWANCE CLAIMED ON PROPERTY ACQUIRED AFTER APRIL 23, 1985). - CREDIT FOR REFUNDABLE DUTIES WILL REDUCE THE DEDUCTION FOR LOSSES WHICH MIGHT OTHERWISE BE CARRIED OVER.
OTHER PROVISIONS 3. DEPRECIATION-	(A) MINING ASSETS (i) MAXIMUM OF 25% OF U.C.C. OF ASSETS ACQUIRED BEFORE APRIL 10, 1974; (ii) MAXIMUM OF 30% OF U.C.C. OF ASSETS ACQUIRED AFTER APRIL 9, 1974; (iii) MAXIMUM OF 100% OF U.C.C. OF ASSETS ACQUIRED FOR A NEW MINE OR A MAJOR EXPANSION OF AN EXISTING MINE AFTER MARCH 7, 1978. (B) PROCESSING ASSETS-MAXIMUM OF 15% OF U.C.C. (C) TRANSPORTATION ASSETS-MAX. OF 15% OF U.C.C.	(A) PROPERTY PURCHASED PRIOR TO APRIL 1, 1975 - 15% OF ORIGINAL COST UNDER A STRAIGHT LINE BASIS. (B) PROPERTY PURCHASED AFTER MARCH 30, 1975 - 30% OF COST UNDER A STRAIGHT LINE BASIS.

PROVINCIAL MINING TAX COMPARISON
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	ONTARIO	QUEBEC
4. PROCESSING ALLOWANCE -	8% - 20% (DEPENDING UPON OWNERSHIP AND LOCATION OF CONCENTRATOR, SMELTER AND REFINERY) OF CAPITAL COST OF PROCESSING ASSETS IN CANADA. WHERE LESS THAN 80% OF THE INPUT IS FROM ORES MINED IN ONTARIO OR OUTSIDE CANADA THE ALLOWANCE AND ELIGIBLE EXPENDITURES ARE PRORATED. WHERE 80 - 100% OF THE INPUT IS FROM ORES MINED IN ONTARIO OR OUTSIDE CANADA, FULL ALLOWANCES AND ELIGIBLE EXPENDITURES ARE PERMITTED. THE LIMITATIONS PROVIDE FOR A MINIMUM OF 15% AND A MAXIMUM OF 65% OF THE COMBINED PROFIT FROM MINING AND PROCESSING BEFORE THE PROCESSING ALLOWANCE. NO CARRY FORWARD ALLOWED.	(A) IF NO SMELTING OR REFINING - 8% OF COST OF DEPRECIABLE PROPERTY (OWNED AND USED DURING YEAR) IN THE PROCESSING OR TREATMENT OF MINERAL SUBSTANCES EXTRACTED FROM A MINE, EXCLUDING TRANSPORTATION EQUIPMENT. (B) IF SMELTING OR REFINING - 15% OF THE COST OF (A) ABOVE, GOLD AND SILVER PROCESSING NOT ELIGIBLE FOR THIS EXTRA DEDUCTION. THE LIMITATIONS PROVIDE FOR A MINIMUM OF 15% AND A MAXIMUM OF 65% OF PROFIT.
5. EXPLORATION AND/OR DEVELOPMENT EXPENSE -	UP TO 100% OF APPROVED EXPENDITURES INCURRED IN ONTARIO AFTER APRIL 9, 1974, WITH THE OBJECT OF FINDING, TESTING AND OPENING UP DEPOSITS OF MINERAL SUBSTANCES.	UP TO 100% OF ANY EXPENSES IN CONNECTION WITH EXPLORATION AND DEVELOPMENT EXPENSES (INCLUDING COST OF WORK DONE IN REGARD TO SHAFTS, EXCAVATIONS, DRIFTS, TRENCHES, BORINGS OR OTHER MEANS OF EXPLORATION AND DEVELOPMENT IN THE LANDS OF THE MINE) INCURRED AFTER 1964, IN QUEBEC, INSIDE OR OUTSIDE THE MINE PROPERTY. IF THE OPERATOR CHOOSES NOT TO CLAIM THESE EXPENSES IN THE YEAR INCURRED, HE MAY CARRY THEM FORWARD UNDER THE DEVELOPMENT ALLOWANCE SECTION. THE LATTER RECOGNIZES THE DEFERMENT OF QUALIFIED EXPENSES UNTIL THEY HAVE BEEN
6. INVESTMENT CREDIT	None	COMPLETELY DEDUCTED. ADDITIONAL DEDUCTION EQUALS TO 1/3RD OF CERTAIN EXPENSES INCURRED AFTER MARCH 31, 1975, IN CONNECTION WITH: (A) PROPERTY USED IN THE PRODUCTION OF MATERIALS THAT ARE PRODUCTS DERIVED FROM CERTAIN ORES, (B) PROPERTY USED IN THE PROCESSING OR TREATMENT OF ORE TO THE PRIME METAL STAGE, (C) OUTSIDE EXPLORATION, (D) INSIDE EXPLORATION AND SPECIFIC DEVELOPMENT STARTING ON MARCH 28, 1979.

PROVINCIAL MINING TAX COMPARISON

(THE INFORMATION PRESENTED HEREWITH IS PARAPHRASED FOR THIS PRESENTATION AND IS NOT AN EXHAUSTIVE REVIEW OF THE LEGISLATION IN QUESTION)

	NEW BRUNSWICK	NOVA SCOTIA *
1. BASE	(A) NET REVENUE-GROSS INCOME FROM MINING OPERATIONS LESS TRANSPORTATION CHARGES, DIRECT SMELTING AND IN-PROVINCE FURTHER PROCESSING, DIRECT MILLING COSTS, AND A PROCESSING ALLOWANCE EQUAL TO 8% OF THE ORIGINAL COST TO HIM OF THE DEPRECIABLE ASSETS USED BY HIM IN MILLING OR CONCENTRATING AND 15% FOR SMELTING OR REFINING, LIMITED TO NOT MORE THAN 25% OF NET REVENUE BEFORE TAKING THE DEDUCTION. (B) NET PROFIT-GROSS INCOME LESS EXPENSES ALLOWED BY STATUTE.	"NET SMELTER RETURNS" OR "NET INCOME DERIVED FROM OPERATIONS". NET SMELTER RETURNS MEANS THE VALUE OF THE METAL OR MINERAL RECEIVED UNDER AN APPROVED SMELTER CONTRACT OR SALES AGREEMENT LESS TRANSPORTATION AND ASSOCIATED OR RELATED COSTS. NET INCOME DERIVED FROM OPERATIONS MEANS INCOME DERIVED FROM MINING OPERATIONS AS DETERMINED BY THE MINERAL RESOURCES ACT.
2. RATE	(A) 2% OF NET INCOME. (B) 16% OF NET PROFIT FLAT RATE FIRST $100,000 EXEMPT	THE GREATER OF 2% OF "NET SMELTER RETURNS" OR 15% OF "NET INCOME DERIVED FROM MINING OPERATIONS."
OTHER PROVISIONS		
3. DEPRECIATION-	NOT LESS THAN 5% OF THE ORIGINAL COST OF THE UNDEPRECIATED DEPRECIABLE ASSETS USED IN A NEW MINE OR PROCESSING PLANT, OR IN AN EXPANSION OF AN EXISTING MINE OR PROCESSING PLANT, IF THE CAPACITY OF THE MINE OR PROCESSING PLANT, MEASURED IN TONS OF FEED, IS, IN THE YEAR IMMEDIATELY FOLLOWING THE EXPANSION, INCREASED AT LEAST 25% OVER THE YEAR IMMEDIATELY PRECEDING THE EXPANSION; AND NOT MORE THAN THIRTY-THREE AND ONE-THIRD PER CENT OF THE ORIGINAL COST OF OTHER UNDEPRECIATED DEPRECIABLE ASSETS. 100% DEPRECIATION MAY BE CLAIMED FOR ASSETS THAT QUALIFY AS ABOVE.	UP TO 100% OF THE VALUE OF DEPRECIABLE ASSETS DURING THE FIRST THREE YEARS OF OPERATION AND 30% OF THE VALUE OF THE DEPRECIABLE ASSETS ON A STRAIGHT LINE BASIS THEREAFTER UNTIL THE VALUE OF DEPRECIABLE ASSETS IS WHOLLY ALLOWED.
4. PROCESSING ALLOWANCE	(A) 8% OF ORIGINAL COST OF DEPRECIABLE ASSETS USED IN MILLING OR CONCENTRATING. (B) 15% OF ORIGINAL COST OF DEPRECIABLE ASSETS USED IN SMELTING OR REFINING. (A) & (B) LIMITED TO NOT LESS THAN 15% OR MORE THAN 65% OF NET PROFITS.	8% ON ORIGINAL COST OF PROCESSING ASSETS. NOT LESS THAN 15% OR MORE THAN 65% OF NET INCOME AFTER ALLOWABLE EXPENSES AND DEPRECIATION TAKEN.

* DIFFERENT RATES AND BASIS ARE APPLICABLE TO GYPSUM, ANHYDRITE, BARITE, CELESTITE, COAL, DOLOMITE, GOLD, LIMESTONE, SALT, SILICA, AND SILVER.

PROVINCIAL MINING TAX COMPARISON
(THE INFORMATION PRESENTED HEREWITH IS PARAPHRASED FOR THIS PRESENTATION AND IS NOT AN EXHAUSTIVE REVIEW OF THE LEGISLATION IN QUESTION)

	NEW BRUNSWICK	NOVA SCOTIA
5. EXPLORATION AND/OR DEVELOPMENT EXPENSE -	A TAX CREDIT EQUAL TO 25% OF ELIGIBLE PROCESS RESEARCH EXPENDITURES AGAINST THE TAX PAYABLE IS ALLOWED. THE CREDIT CAN ONLY BE APPLIED AGAINST ANY PROFITS TAX AND IF NOT USED MAY BE CARRIED FORWARD AND SHALL BE APPLIED IN THE SUCCEEDING YEAR.	UP TO 100% OF EXPENDITURES ON ACTUAL EXPLORATION FOR NEW MINERAL OCCURRENCES IN THE PROVINCE INCURRED DURING THE YEAR. ANY EXPENDITURES SO ALLOWED ARE NOT A PART OF THE DEPRECIABLE ASSETS OF A MINE.
	THE AMOUNT OF ONE DOLLAR AND FIFTY CENTS FOR EACH DOLLAR OF ELIGIBLE EXPLORATION EXPENDITURES, OTHER THAN EXPENDITURES CLAIMED AS PREPRODUCTION DEVELOPMENT COSTS, INCURRED BY THE OPERATOR ON OR AFTER APRIL 1, 1982. ANY EXPENDITURES THAT ARE ELIGIBLE FOR DEDUCTION MAY, IF NOT CLAIMED IN ONE YEAR, BE CLAIMED IN ANY SUCCEEDING YEAR.	EXPENDITURES INCURRED AS A RESULT OF FUNDS RAISED THROUGH FLOW SHARE FINANCING ARE AN ALLOWABLE EXPENSE.
	PREPRODUCTION EXPENSES ARE WRITTEN OFF IN THE SAME MANNER AS DEPRECIABLE ASSETS AFTER THE MINE COMMENCES PRODUCTION. AFTER PRODUCTION COMMENCES DEVELOPMENT EXPENSES ARE WRITTEN OFF AS CURRENT EXPENSES.	
6. INVESTMENT CREDIT -	NONE	NONE
7. COST OF CAPITAL	AN ALLOWANCE EQUAL TO 8% OF THE UNDEPRECIATED BALANCE OF DEPRECIABLE ASSETS IN LIEU OF INTEREST PAYMENTS AT THE END OF THE YEAR.	

NEWFOUNDLAND

1. BASE — TAXABLE INCOME - IN GENERAL, TAXABLE INCOME IS EQUAL TO TOTAL GROSS INCOME FROM MINING OPERATIONS LESS ALL EXPENSES REASONABLY INCURRED IN MINING OPERATIONS AND ALLOWANCES SPECIFICALLY ALLOWED BY STATUTE LESS ALL MONIES PAID RE RENTALS, ROYALTIES OR OTHER PAYMENT TO ANY PERSON FOR THE RIGHT TO ENGAGE IN MINING OPERATIONS OR 20% OF NET INCOME, WHICHEVER IS THE GREATER. IN ADDITION, A MINERAL RIGHTS TAX IS LEVIED ON THE MINERAL RIGHTS TAX BASE (I.E. 20% OF NET INCOME LESS ANY PAYMENTS MADE FOR THE RIGHT TO MINE). NOTE - (A) DEDUCTIONS FOR ALL MONIES PAID FOR RENTALS, ROYALTIES AND OTHER PAYMENTS TO ANY PERSON OTHER THAN TO HER MAJESTY FOR THE RIGHT TO ENGAGE IN MINING OPERATIONS IS NOT ALLOWED WHEN CALCULATING NET INCOME. (B) ANY PERSON RECEIVING REVENUE BY WAY OF RENTAL ROYALTY OR OTHER PAYMENT FOR THE GRANT TO THE OPERATOR, CONTRACTOR OR OTHER PERSON OF THE RIGHT TO ENGAGE IN MINING OPERATIONS, SHALL PAY A TAX OF 20%, OF THE AMOUNT RECEIVED LESS CERTAIN ALLOWABLE DEDUCTIONS.

2. RATE — EFFECTIVE RATE OF 16%.

OTHER PROVISIONS

3. DEPRECIATION - ALLOWED ON ORIGINAL COST - NOT TO EXCEED 10% PER YEAR. PROCEEDS OF DISPOSAL UTILIZED TO REDUCE ORIGINAL COST OF ASSETS IN POOL OR IF NO ASSETS REMAINING IN POOL TO REDUCE EXPENSES OTHERWISE CLAIMABLE.

4. PROCESSING ALLOWANCE - 8% OF ORIGINAL COST OF DEPRECIABLE ASSETS USED DIRECTLY AND NECESSARILY BY THE TAXPAYER IN PROCESSING MINERALS EXTRACTED FROM LAND PURSUANT TO MINING OPERATIONS. LIMITED TO 65% OF NET INCOME BEFORE THE ALLOWANCE.

5. EXPLORATION AND/OR DEVELOPMENT EXPENSE — EXPLORATION AND PRE-PRODUCTION DEVELOPMENT EXPENDITURES, EXCLUSIVELY AND NECESSARILY INCURRED FOR THE PROPER CONDUCT OF THOSE MINING OPERATIONS OVER SUCH NUMBER OF FISCAL YEARS AS THE MINISTER DEEMS THOSE MINING OPERATIONS WILL CONTINUE. EXPLORATION EXPENDITURES ANYWHERE IN THE PROVINCE INCURRED DURING THE CURRENT FISCAL YEAR AND UP TO FIVE PREVIOUS YEARS (AS THE MINISTER MAY ALLOW).

6. INVESTMENT CREDIT - NONE

PROVINCIAL TAX COMPARISON

RE: INSURANCE CORPORATION TAX

NO. ITEM	YUKON	N.W.T.	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I	NEW-FOUNDLAND
1. RATE	2% OF PREMIUMS EXCEPT FIRE FOR WHICH RATE IS 1% OF PREMIUMS	2% OF NET PREMIUMS RECEIVABLE PLUS 1/2 OF 1% OF NET PREMIUMS FOR FIRE INSURANCE	2% OF LIFE SICKNESS, PERSONAL ACCIDENT INSURANCE AND LOSS OF SALARIES AND WAGES PREMIUMS 3% OF OTHER PREMIUMS 1% OF FIRE PREMIUMS 4% OF VEHICLE INSURANCE PREMIUMS	2% OF PREMIUMS ON ACCIDENT LIFE AND SICKNESS. 3% OF PREMIUMS IN ALL OTHER CASES	2% OF PREMIUMS ON LIFE ACCIDENT & SICKNESS INSURANCE 3% ON OTHER INSURANCE PREMIUMS UNDER THE INSURANCE PREMIUM TAX ACT PLUS ADDITIONAL 1% ON MOTOR VEHICLE INSURANCE - UNDER THE MOTOR VEHICLE TAX ACT AND 1% ON PROPERTY INSURANCE - UNDER THE FIRE PREVENTION ACT	2% OF PREMIUMS ON LIFE ACCIDENT AND SICKNESS 3% OF PREMIUMS ON ALL OTHER CLASSES PLUS 2% ON PROPERTY PREMIUMS UNDER FIRE PREVENTION ACT.	2% OF PREMIUMS ON ACCIDENT LIFE AND SICKNESS INSURANCE 3 1/2% OF PREMIUMS ON PROPERTY INSURANCE 3% OF PREMIUMS ON ALL OTHER	2% OF PREMIUMS ON LIFE AND HEALTH INSURANCE 3% OF PREMIUMS ON ALL OTHER INSURANCE	2% OF GROSS PREMIUMS NOT EXCEEDING 1% OF PREMIUM ON FIRE INSURANCE LIFE, SICKNESS, FOR ACCIDENT INSURANCE 3% OF PREMIUMS ON ALL OTHER TYPES	LIFE-3% OF PREMIUMS FIRE - 1 1/4% OF PREMIUMS OTHER THAN LIFE &FIRE - 4% OF PREMIUMS	2% OF PREMIUMS 3/4% OF FIRE PREMIUMS	4% OF PREMIUMS (SEE NOTE RE SALES TAX PAGE 1)

PROVINCIAL TAX COMPARISON
RE: INSURANCE CORPORATION TAX

NO. ITEM	YUKON	N.W.T.	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
2. FREQUENCY OF RETURNS	ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL	4 QUARTERS AND ONE FINAL (5 TIMES ANNUALLY)	ANNUAL	ANNUAL	ANNUAL PAID QUARTERLY	ANNUAL PAID QUARTERLY	YEARLY (PAID QUARTER-LY)	ANNUAL (PAID MONTH-LY)
3. PENALTY FOR LATE REMISSION	10%	$50 A DAY PLUS 6% INTEREST	5% OF TAX MAXIMUM $500	(1)	10% TO A MAXIMUM OF $500	1% ON QUARTER PAYMENTS ONLY	10% TO A MAXIMUM OF $1,000 (2)	5% & 1% PER MONTH (MAX. 12 MONTHS)	NIL	$10.00 PER DAY	6%	6% OF TAX PLUS INTEREST OF 1 1/2% PER MONTH
4. COMMISSION	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
5. FILING DATE	MARCH 15TH IN YEAR FOLLOWING THE TAXATION YEAR	MARCH 15TH IN YEAR FOLLOWING THE TAXATION YEAR	MARCH 15TH IN YEAR FOLLOWING THE TAXATION YEAR	MARCH 15TH IN YEAR FOLLOWING THE TAXATION YEAR	MARCH 15TH IN YEAR FOLLOWING THE TAXATION YEAR	QTRS. 1.APR. 30 2.JULY 31 3.OCT. 31 4.JAN. 31 FINAL - MAR. 31 OF YEAR FOLLOWING	WITHIN SIX MONTHS FROM END OF TAXATION YEAR	WITHIN 6 MONTHS FROM THE END OF TAXATION YEAR	JUNE 30 SEPT. 30 DEC. 31 MAR. 15 OF YEAR FOLLOWING	MARCH 31ST OF YEAR FOLLOWING TAXATION YEAR	MARCH 31ST OF YEAR FOLLOW-ING TAXATION YEAR	MARCH 20TH OF YEAR FOLLOWING TAXATION YEAR

(1) ALBERTA - AUDITING - INTEREST AT THE RATE SET QUARTERLY FOR OVERDUE INCOME TAX PAYMENTS, COMPOUNDED DAILY. RATE WAS 9% FOR THE QUARTER OCTOBER 1, 1987 TO DECEMBER 31, 1987.

(2) UNDER THE ASSUMPTION THAT PENDING AMENDMENTS TO THE CORPORATIONS TAX ACT BECOMES LAW.

PROVINCIAL TAX COMPARISON - PAYROLL TAX

NO. ITEM	BRITISH COLUMBIA	ALBERTA	SASKATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEWFOUNDLAND
(1) Common Reference Name	N/A	N/A	N/A	Payroll Tax/Health & Post Secondary Education Tax Levy	Employer Health Tax	Health Insurance Tax	N/A	N/A	N/A	Health & Post Secondary Education Tax
(2) Commencement Date	N/A	N/A	N/A	July 1, 1982	January 1, 1990	Nov. 1, 1970	N/A	N/A	N/A	August 1, 1990
(3) Rate	N/A	N/A	N/A	2.25% on Payrolls of $1,200,000 and greater	1.95% on Payrolls greater than $400,000	3.45% (1)	N/A	N/A	N/A	1.5% on Payrolls of $300,000 and greater
(4) Exemptions	N/A	N/A	N/A	Payrolls of $600,000 & under	NONE	NONE	N/A	N/A	N/A	$300,000 Annual Deduction from Gross Salary Tax Base Primary & Secondary processors of renewable resources Specifically Forestry, Fisheries Agriculture
(5) Notch Provision	N/A	N/A	N/A	4.5% on Gross Remuneration in excess of $600,000 but less than $1,200,000.	On Payrolls up to and including $200,000 - .98% On Payrolls greater than $200,000 & including $230,000 - 1.101% On Payrolls greater than $230,000. & including $260,000 - 1.223% On Payrolls greater than $260,000 & including $290,000 - 1.344% On Payrolls greater than $290,000 & including $320,000 - 1.465% On Payrolls greater than $320,000 & including $350,000 - 1.586% On Payrolls greater than $350,000 & including $380,000 - 1.708% On Payrolls greater than $380,000 & including $400,000 - 1.829%	NONE	N/A	N/A	N/A	NONE

PROVINCIAL TAX COMPARISON - PAYROLL TAX

NO. ITEM	BRITISH COLUMBIA	ALBERTA	SASKATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEWFOUNDLAND
(6) Filing Date	N/A	N/A	N/A	15th of each month	For employees with Payrolls exceeding $400,000 annually 15th of each month All other are required to file quarterly - Jan. 15, Apr. 15, July 15 & Oct. 15	Employers monthly remittance over $50,000- 4 times a month over $15,000 less than $50,000 - twice a month Under $15,000 once a month	N/A	N/A	N/A	15th of each month
(7) Annual Filing Requirement	N/A	N/A	N/A	Annual Declaration of Salaries Paid required to be filed by all exempt accounts by Feb. 28th of each year Annual Declarations sent to exempt accounts over $450,000.00 T4 letter requested from notch and monthly accounts (excluding multi-jurisdictional companys)	Yes Yes Yes	Annual Salary Summary required to be filed at year end Annual Salary Summary required to be filed at year end Annual Salary Summary required to be filed at	N/A	N/A	N/A	Annual Declaration required to be filed for all all exempt Employers
(8) Special Provision for Inter-Provincial Truckers	N/A	N/A	N/A	Tax Payable on Remuneration paid to operators is reduced by percentage of inter-provincial miles travelled outside Manitoba	NONE	NONE	N/A	N/A	N/A	NONE
(9) Late Filing Penalties	N/A	N/A	N/A	5% of tax payable on on late-filed or short-remitted returns	10% of Tax Payable minimum $50.00 - maximum $2,500	10% of Tax Payable	N/A	N/A	N/A	10% of Tax Payable
(10) Failure to File Return Penalties	N/A	N/A	N/A	Max. $100. per day	Late filing penalty will apply	Max. $50. per day	N/A	N/A	N/A	Max. $100. per day

PROVINCIAL TAX COMPARISON - PAYROLL TAX

NO. ITEM	BRITISH COLUMBIA	ALBERTA	SASKATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEWFOUNDLAND
(11) Interest	N/A	N/A	N/A	14.75%	15%	15%	N/A	N/A	N/A	1.5% per month
(12) Interest on Refunds	N/A	N/A	N/A	By reason of assessment-same rate as interest charged	15%	15%	N/A	N/A	N/A	9% Per annum
(13) Refund Limitation	N/A	N/A	N/A	4 Years	4 Years	3 Years	N/A	N/A	N/A	3 Years
(14) Budgeted Revenue	N/A	N/A	N/A	1990-1991 $175.5 Million	1990-1991 $2.6 Billion	1990-1991 $2.636 Billion	N/A	N/A	N/A	1990-1991 $15.0 Million 1/2 Year

(1) EFFECTIVE JANUARY 1, 1992 - 3.75%